ANNUAL REPORT

CITY OF MANCHESTER

NEW HAMPSHIRE

1974

Fifty-Third

ANNUAL REPORT

of the

CITY OF MANCHESTER

New Hampshire

For the Fiscal Year Ending

December 31, 1974

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Ballard Bros., Inc
Manchester, N. H.

MANCHESTER CITY GOVERNMENT

1974

Mayor

SYLVIO L. DUPUIS ..... Office, City Hall

Chosen by Board of Mayor and Aldermen

Mayor's Secretary

Alice Monchamp ..... Office, City Hall

Appointed by the Mayor. Salary, Range $6,045. — $7.293. per annum

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Aldermen

Ward 1. Charles A. Hunt

Ward 2. Thomas J. Enright

Ward 3. Christos Spirou

Ward 4. William F. Kelley, Jr.

Ward 5. Edward Cassidy

Ward 6. Robert M. Sowa

Ward 7. Fernand G. Gelinas

Ward 8. Andre A. Verville

Ward 9. Peter Burkush

Ward 10. William B. Cashin

Ward 11. Albert N. Dion

Ward 12. Raymond W. Provencher

Standing Committees

Board of Aldermen

1974-1975

First Named is Chairman

Accounts—Peter Burkush, Fernand G. Gelinas, William F. Kelley, Jr.

Bills on Second Reading—Andre A. Verville, Peter Burkush, Fernand G. Gelinas.

Cemeteries—William F. Kelley, Jr., Edward Cassidy, Thomas J. Enright, Robert M. Sowa, Andre A. Verville.

Claims—Edward Cassidy, Peter Burkush, Andre A. Verville.

Enrollment—Albert N. Dion, Thomas J. Enright, Robert M. Sowa.

Finance—Mayor Sylvio L. Dupuis, Charles A. Hunt, Thomas J. Enright, Christos Spirou, William F. Kelley, Jr., Edward Cassidy, Robert M. Sowa, Fernand G. Gelinas, Andre A. Verville, Peter Burkush, William B. Cashin, Albert N. Dion, Raymond W. Provencher.

Lands and Buildings—William B. Cashin, Robert M. Sowa, Edward Cassidy.

Licenses—Peter Burkush, William F. Kelley, Jr., Albert N. Dion.

Street Lighting—William B. Cashin, Edward Cassidy, Raymond W. Provencher.

Street and Sewers—Andre A. Verville, Peter Burkush, Charles A. Hunt.

Radio and Television — Christos Spirou, William B. Cashin, Fernand G. Gelinas.

Special Tax—Fernand G. Gelinas, Edward Cassidy, Raymond W. Provencher.

Traffic—Thomas J. Enright, Charles A. Hunt, William F. Kelley, Jr., Christos Spirou, Albert N. Dion.

Finance Officer

Joseph J. Acorace ..... Office, City Hall

Appointed by Mayor and confirmed by Board of Aldermen in January annually. Salary Range,$17,654. — $22,451. per annum.

Collector of Taxes and Custodian of Deeded Property

Felix Catudal ..... Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially.

Salary Range, $12,883. — $16,419. per annum.

Assessors

John F. McGranaghan, Chairman ..... Term expires January, 1977
Paul Martineau ..... Term expires January, 1975
William W. Lynch ..... Term expires January, 1979

One member elected by the Board of Mayor and Aldermen biennially, in the month of January for a term of six years. Salary Range: Chairman, $13,533. — $17,238. Members of Board, $12,883. — $16,419. per annum.

City Solicitor

Clifford J. Ross ..... Office 48 Hanover Street

Elected by Board of Mayor and Aldermen in January biennially.
Salary Range, $17,654. — $22,451. per annum.

City Clerk

Charles R. Stanton ..... Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially.
Salary Range, $14,196. — $18,070. per annum.

Building Regulations Director

Bertrand W. Tardif ..... Office, City Hall

Elected in the month of April by Board of Aldermen for a term of four years. Salary Range, $13,533. — $17,238. per annum.

Building Maintenance Director

Frank W. Dickey ..... Office, 155 Manchester Street

Elected in the month of March by Board of Aldermen for a term of four years. Salary Range, $12,285. — $15,665. per annum.
Term expires March 31, 1977

Personnel Director

Wilbur L. Jenkins ..... Office, City Hall Annex

Established by Ordinance July 1, 1967
Appointed by Board of Mayor and Confirmed by Board of Aldermen for a term of four years.
Term expires September, 1977
Salary Range, $15,093. — $19,175.

Registrars of Voters

Ralph Billy, Clerk ..... Term expires May, 1977
Peter McDonough ..... Term expires May, 1975
Jacqueline Brinn, Chairman ..... Term expires May, 1976
Franciella D. Colby, Deputy Registrar.

Appointed by the Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Members of Board, $400 per annum; Clerk of Board, $750 per annum.

Police Commission

Louis Boulanger, Clerk ..... Term expires September, 1975
James McCann ..... Term expires September, 1976
Norman Schwartz, Chairman ..... Term expires September, 1974

Appointed by the Governor for a term of three years. Salary: Chairman, $150 per annum; Members of Commission, $100 per annum.

Chief of Police

John A. Stips ..... Office at Police Station

Appointed by Commissioners. Salary Range, $15,093. — $19,175. per annum.

Deputy Chiefs of Police

Thomas Bulcock ..... Office at Police Station
Thomas King ..... Office at Police Station

Appointed by Commissioners. Salary Range, $12,116. — $15,496. per annum.

Municipal Court

Armand Capistran, Justice ..... Salary, $21,750. per annum.
William J. O'Neil, Associate ..... Salary, $20,750. per annum.
Richard J. D'Amour, Deputy Clerk ..... Salary, $13,050. per annum.
Rita L. Montague, Asst. Probation
Salary Range, $ 6,643. — $ 8,034. per annum.
James V. Broderick, Special Justice ..... Salary, $ 6,525. per annum.
Appointed by Governor. Term until 70 years of age.
Thomas Walsh, Chief Probation Officer
Salary Range, $10,975. — $13,322. per annum.
Maurice Myers, Probation Officer
Salary Range, $ 9,937. — $12,103. per annum.
Patricia Blouin, Probation Officer
Salary Range, $ 9,937. — $12,103. per annum.
Gerald Fitzgerald ..... Salary Range, $ 9,937. — $12,103. per annum.
Appointed by Justice. Term not limited.

City Prosecutor

Vacant ..... Salary Range, $ 9,500. per annum.

Fire Commissioners

Harry L. Spevack, Clerk ..... Term expires May, 1975
Roger Demers ..... Term expires May, 1976
Joseph Higgins ..... Term expires May, 1977

Appointed by the Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Clerk, $150 per annum; Members of Commission, $100 per annum.

Chief Engineer

John E. Devine ..... Office, Central Station, Merrimack Street

Elected by Board of Fire Commissioners.
Salary Range, $14,924. — $19,006. per annum.

Deputy Chief Engineers

Edmond L. Fradette ..... Salary Range, $12,116. — $15,496. per annum.
John R. Lydon ..... Salary Range, $12,116. — $15,496. per annum.

Elected by Board of Fire Commissioners

Battalion Chief Engineers

Thomas Houghton ..... Salary Range, $10,803. — $13,155. per annum.
Oscar Durand ..... Salary Range, $10,803. — $13,155. per annum.
Liodard Clement ..... Salary Range, $10,803. — $13,155. per annum.
John J. Grady, Jr. ..... Salary Range, $10,803. — $13,155. per annum.
John J. Sullivan ..... Salary Range, $10,803. — $13,155. per annum.
Roland Gill ..... Salary Range, $10,803. — $13,155. per annum.
Francis Grady ..... Salary Range, $10,803. — $13,155. per annum.
George Young ..... Salary Range, $10,803. — $13,155. per annum.

Sealer of Weights and Measures

Fernand W. Genest ..... Office, City Scales, Franklin Street

Appointed by the Mayor and confirmed by the Board of Aldermen.
Term indefinite. Salary Range, $8,245. — $9,937. per annum.

Board of Health

Theodore S. Smith, M.D., Chairman ..... Term expires July 1, 1974
Beverly F. Harrises, R.N. ..... Term expires July 1, 1974
J. Robert Durning, M.B., Clerk ..... Term expires July 1, 1976
Robert J. Hampton ..... Term expires July 1, 1975
Philip George ..... Term expires July 1, 1976

One member appointed by the Mayor annually for a term of three years beginning July 1st. Salary, $200 per annum. Office, Old Court House, West Merrimack Street.

Health Officer

William E. Arnold, M.S.P.H. Salary Range, $17,654. — $22,451. per annum

Appointed by Board of Health

Board of Examiners of Plumbers

John Cullity, ... Term expires January 1, 1976
Frank Poznanski, (Journeyman) ..... Term expires January 1, 1976
Robert G. Martin, (Inspector) ..... Term. Until successor is appointed

Robert G. Martin, Chairman
Virginia C. Murphy, Clerk

Three members appointed by the Mayor and confirmed by the Board of Aldermen in January, two members for a term of five years, one to be a Master Plumber, and one a Journeyman Plumber, who have been actually engaged and licensed as such in this State for a period of at least five years, and the Plumbing Inspector for an indefinite period or until such time that his successor has been named and qualified.

City Physician

Lucien P. Guay, M.D. ..... Office, 176 Wilson Street
Elected by vote of the Board of Mayor and Aldermen in January biennially
Salary Range, $17,654. — $22,451. per annum.

Department of Highways

Robert F. Hoey ..... Term expires January 1, 1975
Armand H. Michaud, Chairman ..... Term expires January 1, 1975
Robert J. Jobin, Clerk ..... Term expires January 1, 1976
Howard Northridge ..... Term expires January 1, 1976
Edward McGrail ..... Term expires January 1, 1977

One member elected annually by Board of Mayor and Aldermen for a term of three years. Salary: Chairman, $250 per annum; Member and Clerk of Board, $200 per annum.

Public Works Director

Bernard M. Reen ..... Office, 227 Maple Street
Elected by the Commissioners of Department of Highways
Salary Range, $17,654. — $22,451. per annum.

Public Works Assistant Director

Theodore S. MacLeod
Elected by the Commissioners of Department of Highways
Salary Range, $15,093. — $19,175. per annum.

Commissioner of City Welfare

Emile Beaulieu ..... Office, City Hall

Elected biennially at municipal election.
Salary Range, $13,533. — $17,238. per annum.

School Committee

Sylvio L. Dupuis, Mayor, ex-officio, Chairman

Ward 1. Robert Steiner
Ward 2. Mary P. Brown
Ward 3. John B. Martel
Ward 4. Roland Drouin
Ward 5. Viola Reardon
Ward 6. Stephen Puchasz
Ward 7. David L. Gelinas
Ward 8. Gerald Connors
Ward 9. Robert A. Baines
Ward 10. James A. Pollock
Ward 11. Raymond G. Grenier
Ward 12. Robert E. Chenard, Vice Chairman

Chosen at the municipal election in November, for a term of two years.

Salary, $900. per annum.

Louis R. DesRuisseaux ..... Clerk of Board

Appointed biennially by the Board. Salary, $3,300. per annum.

Superintendent of Schools

Henry J. McLaughlin ..... Office, 88 Lowell Street

Term expires June 30, 1975, Salary $21,500. per annum. $19,000. paid by City of Manchester and $2,500 by State of New Hampshire. Nominated by members of School Board and elected by State Board of Education.

Assistant Superintendents

Louis R. Desruisseaux ..... Term expires June 30, 1975
James G. Noucas ..... Term expires June 30, 1975

Nominated by members of School Board and elected by State Board of Education. Salary, $17,700. per annum, $15,000. paid by the City of Manchester, $2,700. paid by the State of New Hampshire.

Trustees of Carpenter Memorial Library

Sylvio L. Dupuis, Ex-Officio

Ralph A. McInnich ..... Term expires October 1, 1977
Henry J. Turcotte ..... Term expires October 1, 1978
Clothilde Devine ..... Term expires October 1, 1979
Helen D'Amours ..... Term expires October 1, 1980
Louis Miller ..... Term expires October 1, 1974
John J. Sheehan ..... Term expires October 1, 1975
Adelaide Dodge ..... Term expires October 1, 1976

Board of seven trustees, one of which is elected annually by Board of Mayor and Aldermen and Board of Trustees for a term of seven years.

Library Director

John J. Hallahan ..... Salary Range, $14,196. — $18,070. per annum.
Elected by the Trustees of Library.

Water Commissioners

Sylvio L. Dupuis, Mayor ex-officio

J. Leo Dery ..... Term expires January, 1974
Marcel Leclerc ..... Term expires January, 1975
Charles A. Burke, Clerk ..... Term expires January, 1976
Gilbert L. Tuson ..... Term expires January, 1977
Arthur H. St. Germain, Chairman ..... Term expires January, 1978
Charles B. McLaughlin ..... Term expires January, 1979

One member elected annually by the Board of Mayor and Aldermen, in the month of September, for a term of six years. Salary: $200 per annum; Chairman, $400. Clerk, $400 per annum.

Water Works Director

Clarence Ahlgren ..... Office, 281 Lincoln St.
Chosen by Water Commissioners annually.
Salary Range, $17,654. — $22,451. per annum.

Water Works Assistant Director

Clarence Ferry ..... Salary Range, $14,196. — $18,070. per annum.

Parks and Recreation Commission

C. Arthur Soucy, Chairman ..... Term expires July 7, 1975
Arthur J. Connelly ..... Term expires July 7, 1974
Dr. John W. Parfitt ..... Term expires July 7, 1978
Donn M. Parker ..... Term expires July 7, 1977
Oneil Houde, Clerk ..... Term expires July 7, 1976

C. Arthur Soucy, Chairman
Oneil Houde, Clerk

Consisting of five members. The members first appointed shall be, one for a term of five years; one for a term of four years; one for a term of three years; one for a term of two years; one for a term of one year. Upon expiration of terms, reappointments shall be for a term of five years. The members shall be appointed by the Mayor and confirmed by the Board of Aldermen.

Parks and Recreation Director

Clement Lemire ..... Salary Range, $13,533. — $17,238. per annum.

Manchester Airport Authority

Charles A. Dike, Jr. ..... Term expires March 1, 1975
T. William Bigelow ..... Term expires March 1, 1978
Edmond L. Allard ..... Term expires March 1, 1976
Roger Boisvert ..... Term expires March, 1, 1977
Charles V. Lukasavi ..... Term expires March 1, 1975
Howard W. Stiles ..... Term expires March 1, 1979
Forest Rimbau ..... Term expires March 1, 1975

Edmond L. Allard, Chairman T. William Bigelow, Clerk

Appointed by the Mayor and confirmed by the Board of Aldermen in February, for a term of five years.

E. Mike Goodwin, *Airport Manager*

Elected by Airport Authority. Salary Range $13,533. — $17,238. per annum.

City Planning Board

Ex-Officio Members

Sylvio L. Dupuis, Mayor, Term until succeeded.

Albert N. Dion, Alderman.

Bertrand W. Tardif. Term until successor is appointed.

Philip Ryan ..... Term expires May 1, 1975
Jack M. Payne ..... Term expires May 1, 1979
William H. Craig, Jr. ..... Term expires May 1, 1980
Edward Mason ..... Term expires May 1, 1978
Morris Silver, Chairman ..... Term expires May 1, 1976
Philip A. Paquette ..... Term expires May 1, 1977

Established by ordinance, May 18, 1954.

Six members appointed by the Mayor and confirmed by the Board of Aldermen for a term of six years. The Mayor; one member of the Board of Aldermen selected by it, an administrative official appointed by the Mayor to serve as ex-officio members for a term of two years.

Planning Director

John J. Grogan

Appointed by City Planning Board

Salary Range, $19,461. — $24,739. per annum.

Board of Adjustment

Lewis H. Mooney, Records Clerk ..... Term expires March 1, 1976
Martin J. Connor ..... Term expires March 1, 1977
Theresa Benoit ..... Term expires March 1, 1979
Henry Machos ..... Term expires March 1, 1975
Lucien Durette, Chairman ..... Term expires March 1, 1978

Appointed by the Mayor and confirmed by Board of Aldermen for a term of five years. Salary, $400. per annum. Clerk of records, $1,000.

Manchester Housing Authority

Philip B. Mongan ..... Term expires December 31, 1975
Thomas R. Murphy ..... Term expires December 31, 1976
Romeo Dorval, Vice Chairman ..... Term expires December 31, 1977
Frank A. Wageman ..... Term expires December 31, 1978
Roger Cote, Chairman ..... Term expires December 31, 1974

Appointed by the Mayor for a term of five years.

Trustees of Cemeteries

E. Leo Kanteres ..... Term expires January, 1976
Leon H. Rice ..... Term expires January, 1976
Adele Baker ..... Term expires January, 1977
Arthur Houle ..... Term expires January, 1977
Joseph J. Bagoian ..... Term expires January, 1978
Harold J. Kay ..... Term expires January, 1978
Agnes T. Bryson ..... Term expires January, 1975
Al Meersman ..... Term expires January, 1975

Two members elected by the Board of Mayor and Aldermen annually in the month of January, for a term of four years.

Superintendent of All Cemeteries

Leon H. Webster ..... Office, Pine Grove Cemetery

Appointed by Trustees of Cemeteries.
Salary Range, $12,285. — $16,419. per annum.

Trustees of Cemetery Funds

Sylvio L. Dupuis, Mayor, Chairman, ex-officio

Ralph A. McIninch ..... Term expires January, 1980
Wm. J. Hamilton, Clerk ..... Term expires January, 1975
Joseph J. Acorace, Finance Officer ..... Ex-Officio

Elected by the Board of Mayor and Aldermen in the month of September for a term of ten years.

Board of Trustees of Capital Reserve and Trust Funds

Established by Ordinance, April 17, 1951. Two members appointed by the Mayor and confirmed by the Board of Mayor and Aldermen, in the month of May, for a term of six years, beginning June first. The Mayor and Finance Officer to serve as ex-officio members.

Raoul E. Hebert ..... Term expires June 1, 1975
William B. Meserve ..... Term expires June 1, 1978

Joseph J. Acorace, ex-officio, Finance Officer

Inspector of Petroleum

Patrick J. O'Brien

Elected by vote of Board of Mayor and Aldermen in January; biennially.

Art Commission

Louis Georgopoulos ..... Term expires October 1, 1974
Helen Michaels ..... Term expires October 1, 1975
Leonard Armstrong, Chairman ..... Term expires October 1, 1976

Appointed by the Mayor and confirmed by the Board of Aldermen in September for a term of three years.

Industrial Council

Faustyn K. Jaskiel, Chairman
Murray L. Grant, Vice-Chairman
Joseph W. Czernicki, Secretary
Mayor Sylvio L. Dupuis, Ex-Officio
Term corresponds with tenure of office.
Alderman Christos Spirou, Ex-Officio
Alderman Robert M. Sowa, Ex-Officio
Term corresponds with tenure of office.

Joseph W. Czernicki ..... Saul Greenspan
Arthur J. Hartnett, Jr. ..... Dexter Gould
Carl B. Noyes

Appointed for a term of six years, expiring September 1, 1978.

Herbert B. Stebbins ..... Henry Silver
Murray L. Grant ..... Paul D'Agastino
David A. Brock ..... Bernard McQuade
Roger E. Sundeen

Appointed for a term of four years, expiring September 1, 1974

Bernard Garrell ..... Robert H. Griffin
Faustyn K. Jaskiel ..... Walter Little
Louis I. Martel ..... William L. McElroy
Leon H. Rice, Sr. ..... Edward J. Roy

Appointed for a term of six years expiring September 1, 1976

Industrial Agent

Merrill J. Teulon

Appointed by Industrial Council.
Salary Range, $17,654. — $22,451. per annum.

Housing Code

Bertrand W. Tardif ..... Superintendent of Buildings
William E. Arnold, M.S.P.H. ..... Health Officer
John E. Devine ..... Chief, Fire Department
Andrew Isaak ..... Term expires October 31, 1974
Stanley Drewniak ..... Term expires October 31, 1975

Appointed by Mayor, confirmed by Board of Aldermen.

Housing Code Director

Bertrand A. Houle
Appointed by Public Agency.
Salary Range, $11,484. — $13,996. per annum.

Selectmen

WARD 1

Thomas A. Addison — David Llewellyn

Robert F. Keefe

WARD 2

Catherine Ann Day — Walter A. Stiles

Normand L. Dion

WARD 3

Roger A. Gentes — Joanne A. O'Rourke

Bernard V. Nardi

WARD 4

John J. Brack, Jr. — Paula M. Cronin

John J. Collins III

WARD 5

Rachel Cassidy — George H. Tremblay

Andre J. Simard

WARD 6

Frank Colyn — Frank P. Piecuch

Edward J. Crotty

WARD 7

Joseph A. Belanger — Mrs. Eleanor Marquis

Miss Dorothy J. Jolin

WARD 8

Robert K. Dockx — Ruth N. Zember

P. Robert Thibeault

WARD 9

John M. Fitzgerald — Rose Vachon

Frank P. King

WARD 10

Richard R. Chretien — George W. Smith

Robert A. Gosselin

WARD 11

Ann M. Dufresne — Dennis J. Murphy

Romuald E. Lussier

WARD 12

Paul H. Daniel — Philip L. Therrien

Charles A. Soucy

Moderators

Ward 1. Fred Hutchins
Ward 2. Al Mursmon
Ward 3. Edward Grandmaison
Ward 4. Thomas Norton
Ward 5. Chris Korcoulis
Ward 6. Andrew E. Conforti
Ward 7. Everett Godbois
Ward 8. Walter Thibeault
Ward 9. Wayne Amsden
Ward 10. Robert F. Hoey
Ward 11. Albert Boutin
Ward 12. Lucien Lambert

Salary, $50. for each election or primary.

Ward Clerks

Ward 1. Thomas Myers
Ward 2. G. Darcy Hart
Ward 3. David Kersting
Ward 4. Thomas Nicolaides
Ward 5. Oscar J. Martin
Ward 6. Dorothy Drewniak
Ward. 7. Raymond Lewis
Ward 8. Jeremiah R. Krane
Ward 9. J. Robert Durning
Ward 10. James St. Jean
Ward 11. Louis Laplante
Ward 12. Richard Roy

Salary $125.00 per year

Schedule of Property in Possession of City
as of December 31, 1974

BRIDGES	Lands	Buildings	Equipment	Total
Amoskeag Falls Bridge				$ 250,000.00
Cohas Brook Bridge–Bodwell Road				7,000.00
Goffs Falls Bridge–Brown Ave.				26,000.00
Brown Ave. at Little Cohas				3,000.00
Cohas Ave. over Cohas Brook				7,000.00
Dow Street over Lower Canal				8,700.00
Dow Street over Upper Canal				38,000.00
Dunbarton Road				5,000.00
Elm Street Viaduct over B & M R. R.				50,000.00
Front Street–Black Brook				5,000.00
Granite Street over Lower Canal				15,000.00
Granite Street over Merrimack River				600,000.00
Granite Street over No. Weare Branch B & M				18,000.00
Island Pond Road (Outlet)				17,000.00
Kelley Street over Piscataquog River				400,000.00
Main Street over Piscataquog River				40,000.00
Mill Road at Harvey's Mill				10,000.00
Notre Dame Bridge–West Bridge				800,000.00
Parker Street over No. Weare Branch B & M				18,000.00
Peabody Ave. over Portsmouth Branch B & M				55,000.00
Queen City Bridge–Queen City Ave.				900,000.00
Second Street Bridge–Second Street (South)				118,000.00
Second Street Bridge–(North)				16,000.00
Stark Street over Lower Canal				16,000.00
Stark Street over Upper Canal				22,000.00
Webster Road				40,000.00
TOTAL				$3,484,700.00

City of Manchester

Schedule of Property in Possession of City as of December 31, 1974

CITY CEMETERIES	Lands	Buildings	Equipment	Total
Amoskeag Cemetery	$ 3,000.00	.....	.....	$ 3,000.00
Brown Avenue Cemetery	200.00	.....	.....	200.00
Huse Cemetery, Mammoth Road	870.00	.....	.....	870.00
Huse Cemetery, Young-Sunnyside	2,380.00	.....	.....	2,380.00
Merrill Cemetery, Huse Road	3,600.00	.....	.....	3,600.00
Pine Grove Cemetery, Brown Ave.	716,110.00	$ 83,890.00	.....	800,000.00
Pine Grove Cemetery, Calef Road-Titus Ave.	100.00	.....	.....	100.00
Pine Grove Cemetery, Bourne-Titus Ave.	660.00	.....	.....	660.00
South Main Street Congregational Church Cemetery	7,500.00	.....	.....	7,500.00
Squog Cemetery, Bowman Street	7,975.00	.....	.....	7,975.00
Stowell Cemetery Bodwell Road	850.00	.....	.....	850.00
Valley Cemetery, Pine Street	230,000.00	20,000.00	.....	250,000.00
Equipment and Supplies	.....	.....	$ 99,106.89	99,106.89
TOTALS	$973,245.00	$103,890.00	$ 99,106.89	$1,176,241.89

FIRE STATIONS	Lands	Buildings	Equipment	Total
Calef Road Engine 9	$ 5,200.00	$ 94,000.00	.....	$ 99,200.00
Central Station, Vine Street	.....	.....	.....	.....
Lake Avenue Engine House	3,500.00	32,000.00	.....	35,500.00
Main Street Engine House	4,500.00	32,000.00	.....	36,500.00
Rimmon Street Engine House	1,200.00	28,800.00	.....	30,000.00
Somerville Street Engine House	1,200.00	30,800.00	.....	32,000.00
South Main Street Engine House	1,200.00	30,000.00	.....	31,200.00
Webster Street Engine House	2,650.00	30,000.00	.....	32,650.00
Wilson Hill Engine House, Weston	1,500.00	23,000.00	.....	24,500.00
Weston Street Drill Tower	.....	5,000.00	.....	5,000.00
Fire Alarm Signal System	.....	.....	165,398.70	165,398.70
Equipment — All Fire Stations	.....	.....	382,482.96	382,482.96
TOTALS	$ 20,950.00	$305,600.00	$547,881.66	$874,431.66

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1974

SCHOOLS	Lands	Buildings	Equip. & Books	Total
Administration Building, 88 Lowell Street	$ 10,000.00	$ 20,000.00	$.....	$ 30,000.00
Amoskeag School, 121 Front Street	900.00	20,000.00	.....	20,900.00
Ash Street School, 115 Ash Street	21,800.00	57,000.00	.....	78,800.00
Bakersville School, 20 Elm	9,000.00	120,000.00	.....	129,000.00
Brown School, 435 Amory Street	7,800.00	52,000.00	.....	59,800.00
Central High School—Concord-Beech Streets	72,600.00	2,320,300.00	.....	2,392,900.00
Chandler School, 49 Ashland Street	5,540.00	50,000.00	.....	55,540.00
Franklin Street School, 255 Franklin Street	24,000.00	273,800.00	.....	297,800.00
Goffs Falls School, 3109 Brown Avenue	4,015.00	28,000.00	.....	32,015.00
Gossler School, Gossler Park	.....	338,500.00	.....	338,500.00
Green Acres School, So. Mammoth Rd.	17,000.00	464,000.00	.....	481,000.00
Hallsville School, Jewett-Hayward	4,400.00	59,200.00	.....	63,600.00
Highland School, 132 Titus Avenue	5,915.00	95,000.00	.....	100,915.00
Jewett Street School, Jewett Street	19,510.00	334,500.00	.....	354,010.00
Lincoln Street School, 490 Lincoln Street	20,000.00	57,000.00	.....	77,000.00
Maynard School, 455 Union Street	9,000.00	75,000.00	.....	84,000.00
Memorial High School, Porter Street	259,000.00	3,110,000.00	.....	3,369,000.00
Parker School, 435 South Main Street	6,000.00	40,000.00	.....	46,000.00
Pearl Street School, 332 Pearl Street	4,260.00	25,000.00	.....	29,260.00
Practical Arts High School, Concord Street	32,780.00	1,192,000.00	.....	1,224,780.00
Rimmon School, Dubuque-Amory Streets	4,150.00	35,000.00	.....	39,150.00
Smyth Road School, Smyth-Bruce Roads	15,000.00	336,500.00	.....	351,500.00
Straw School, 608 Chestnut Street	16,200.00	45,000.00	.....	61,200.00
Varney School, 84 Varney Street	8,560.00	50,000.00	.....	58,560.00
Webster School, 57 Webster Street	51,755.00	275,000.00	.....	326,755.00
Webster School, 2519 Elm Street	15,000.00	185,000.00	.....	200,000.00
West Side High, 9 Notre Dame Avenue	33,180.00	3,617,320.00	.....	3,650,500.00
West High Memorial Field, Main Street	60,000.00	9,946.00	.....	69,946.00
Weston School, 1066 Hanover Street	3,500.00	107,000.00	.....	110,500.00
Wilson School, 401 Wilson Street	8,320.00	92,000.00	.....	100,320.00
Youngsville School, 1600 Candia Road	2,000.00	53,000.00	.....	55,000.00
East Upper Elementary School - Hillside	.....	2,094,625.00	.....	2,094,625.00
South Upper Elementary School - Southside	.....	2,094,625.00	.....	2,094,625.00
West Upper Elementary School - Parkside	.. ..	1,800,000.00	.....	1,800,000.00
Manual Training Equipment (High School)	.....	.....	.....	.....
Manual Training Equipment (Junior High Schools) ...	....	.....	.....	.....
Household Economics	.....	.....	.....	.....
Storehouse and Janitor's Supplies	.....	.....	.....	.....
Title 1 — 2 Mobile Travel Lab.	.....	.....	.....	.....
Automobiles	.....	... .	.....	.....
Books and Equipment — Schools	.....	.....	2,440,176.21	2,440,170.21
TOTALS	$751,185.00	$19,526,316.00	$2,440,170.21	$22,717,671.21

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1974

PUBLIC BUILDINGS	Lands	Buildings	Equipment and Supplies	Total
City Hall	$ 350,000.00	$ 110,000.00	$.....	$ 460,000.00
Mayor	.....	.....	9,803.55	9,803.55
Aldermen	.....	.....	*.....	.....
Auditor	.....	.....	27,554.69	27,554.69
Treasurer	.....	.....	12,350.69	12,350.69
Parking Meter	.....	.....	160,364.55	160,364.55
Tax Collector	.....	.....	24,207.82	24,207.82
Assessors	.....	.....	49,983.78	49,983.78
City Clerk	.....	.....	38,465.92*	38,465.92
Board of Registrars	.....	.....	2,236.20	2,236.20
Planning Board	.....	.....	25,880.95	25,880.95
Housing Code	.....	.....	20,480.48	20,480.48
Personnel	.....	.....	3,774.11	3,774.11
Zoning Board of Adjustment	.....	.....	1,323.31	1,323.31
City Hall, Auditorium and Janitor's Supplies	.....	.....	16,106.44	16,106.44
Building Department (Office)	.....	.....	18,100.23	18,100.23
Welfare	.....	.....	9,025.09	9,025.09
Purchasing Agent (not in use)	.....	.....	961.41	961.41
City Solicitor, 48 Hanover Street	.....	.....	1,507.51	1,507.51
Civil Defense	.....	.....	41,286.49	41,286.49
Industrial Council, 57 Market Street	.....	.....	9,462.29	9,462.29
Police Station, Chestnut Street	19,250.00	78,750.00	133,368.40	231,368.40
Municipal Court	.....	.....	27,609.00	27,609.00
Health Department	.....	.....	27,758.77	27,758.77
Probation Department	.....	.....	6,929.67	6,929.67
Old Battery Building Carpenter Shop	2,000.00	18,000.00	25,227.51	45,227.51
Highway Department, Garage and Inc.	60,000.00	440,000.00	1,487,149.39	1,987,149.39
Carpenter Memorial Library	71,400.00	328,600.00	91,941.50	491,941.50
Golf Course, Mammoth Road	132,200.00	24,000.00	.....	156,200.00
Public Scales, Franklin Street	93,000.00	7,000.00	.....	100,000.00
Sealer of Weights and Measures	.....	.....	1,180.25	1,180.25
Water Department, 281 Lincoln St.	1,142,867.26	1,577,743.05	890,924.05	3,611,534.36
Distribution System	.....	.....	10,505,950.85	10,505,950.85
TOTALS	$1,870,717.26	$2,584,093.05	$13,670,914.90	$18,125,725.21

* City Clerk and Aldermen combined.

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1974

PARKS AND PLAYGROUNDS	Lands	Buildings	Equipment	Total
Concord Common, Soldiers' Monument		$ 32,500.00		32,500.00
Crystal Lake Bath House, Bodwell Road	15,760.00	$ 40,000.00		55,760.00
Derryfield Park, Bridge Street	114,000.00	9,130.00		123,130.00
Goffs Falls Park, Brown Avenue	7,000.00			7,000.00
Gossler Park, Blucher-Dubuque Streets	50,000.00			50,000.00
Hanover Common, Hanover Street	99,000.00			99,000.00
Hanover Common, Soldier's Monument		4,500.00		4,500.00
Harriman Park, Central-Hall-Lake Avenue	5,000.00			5,000.00
Hartnett Memorial Parking Lot	259,200.00			259,200.00
Hunt Memorial Pool		112,000.00		112,000.00
John Fitzgerald Kennedy Coliseum		450,000.00		450,000.00
Kosciuszko Parking Lot	80,141.00***			80,141.00
Lafayette Park, Notre Dame Avenue	60,000.00*			60,000.00
Lafayette Park, Ferdinand Gagnon Monument		15,000.00		15,000.00
Livingston Park and Swimming Pool, Dorr's Pond	50,000.00	50,000.00		100,000.00
Gill Stadium, Valley Street	110,000.00	318,100.00		428,100.00
Merrimack Common, Elm Street	769,500.00			769,500.00
Merrimack Common, Soldier's Monument		25,000.00		25,000.00
Merrimack Common, Public Comfort Station		15,000.00		15,000.00
Precourt Pond and Bath House (Nutt's Pond)	30,900.00	20,000.00		50,900.00
Park Common, Lake Avenue	78,900.00			78,900.00
Parker Common, Maple Street	11,400.00			11,400.00
Parker, Walter M., McGregor Street	10,000.00			10,000.00
Pearl Street Parking Lot	331,322.00****			331,322.00
Prout Park, Young Street	22,300.00			22,300.00
Pulaski Park, Bridge Street	49,000.00			49,000.00
Pulaski Park, Soldier's Monument		35,000.00		35,000.00
Queen City Playgrounds, Queen City-Brown Avenue	10,000.00			10,000.00
Recreation Grounds, Goffstown Road	10,000.00			10,000.00
Rock Rimmon Park and Swimming Pool	17,150.00	132,850.00		150,000.00
Sheridan-Emmett Park, Lincoln to Union Streets	32,000.00			32,000.00
Simpson Park, Notre Dame-Coolidge Avenue	28,000.00**			28,000.00
Stark Park, North River Road	60,000.00	20,000.00		80,000.00
Stark Park, General John Stark Monument		40,000.00		40,000.00
Stevens Park, Lake Avenue-Mammoth Road	11,000.00			11,000.00
Stevens Pond, Bridge Street Extension	4,400.00			4,400.00
Sweeney Park, South Main Street	20,900.00			20,900.00
Sweeney Park, Soldier's Monument		4,000.00		4,000.00
Raco Theodore Park, Head-Precourt Streets	14,395.00	175,000.00		189,395.00
Varney Memorial Monument (Derryfield Park)		5,700.00		5,700.00
Victory Park, Concord-Amherst Streets	183,000.00			183,000.00
Wagner Memorial Park, Prospect-Myrtle Streets	33,000.00	57,000.00		90,000.00
West Side Park, Wheelock Street	8,585.00			8,585.00
Howe and Shasta Streets (land for playgrounds)	1,900.00	100.00		2,000.00
Parks and Recreation, Supplies and Equipment			458,490.54	458,490.54
Front Black Brook Pond	7,500.00			7,500.00
Goffstown Road, Rear	500.00			500.00
John F. Kennedy Coliseum — Locker Room		14,000.00		14,000.00
TOTALS	$2,595,753.00	$1,574,880.00	$458,490.54	$4,629,123.54

* Improvements $14,800.00
** Improvements $10,000.00
*** Improvements $ 25,104.00
**** Improvements $141,633.00

Schedule of Property in Possession of City as of December 31, 1974

MISCELLANEOUS	Lands	Buildings	Equipment	Total
Ward 3, Nashua-Maple	$ 2,590.00	$ 8,500.00	....	$ 11,090.00
Ward 5, Lake Avenue	1,500.00	5,000.00	.....	6,500.00
Manchester Airport Authority, Woodland Avenue	23,720.00	863,440.00	$ 19,591.85	906,751.85
Property Deeded to City	20,075.00	650.00	.....	20,725.00
Public Housing:				
Rock Rimmon	91,750.00	1,999,950.00	.....	2,091,700.00
Elmwood Gardens	109,485.00	1,854,745.00	.....	1,964,230.00
Various Locations (Homes for the Elderly)	59,825.00	900,000.00	.....	959,825.00
Land North Side Lake Avenue	59,925.00	.....	.....	59,925.00
Lands and Buildings	90,025.00	181,805.00	....	271,830.00
Land South of Bridge Street	12,405.00	.....	.....	12,405.00
Industrial Park Land Brown Ave	6,475.00	.....	.....	6,475.00
TOTALS	$477,775.00	$5,814,090.00	$ 19,591.85	$6,311,456.85

GENERAL SUMMARY	Bridges	Lands	Buildings	Equipment	Total
City Bridges	$3,484,700.00	.....	.....	.....	$ 3,484,700.00
City Cemeteries	.....	$973,245.00	$103,890.00	$99,106.89	1,176,241.89
Fire Stations	.....	20,950.00	305,600.00	547,881.66	874,431.66
Schools	.....	751,185.00	19,526,316.00	2,440,170.21	22,717,671.21
Public Buildings	.....	1,870,717.26	2,584,093.05	13,670,914.90	18,125,725.21
Parks and Recreation	.....	2,595,753.00	1,574,880.00	458,490.54	4,629,123.54
Miscellaneous	.....	477,775.00	5,814,090.00	19,591.85	6,311,456.85
TOTALS	$3,484,700.00	$6,689,625.26	$29,908,869.05	$17,236,156.05	$57,319,350.36

City of Manchester

NEW HAMPSHIRE

AUDIT REPORT

FOR THE YEAR ENDED

DECEMBER 31, 1974

LEONARD D. RICCIO

Certified Public Accountant

MANCHESTER, NEW HAMPSHIRE

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DECEMBER 31, 1974

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January 5, 1974

To The Honorable Board of Mayor and Aldermen
City of Manchester, New Hampshire

Gentlemen:

In accordance with your request, I have audited the books and underlying records of the City of Manchester for the year ended December 31, 1974 and in this connection am submitting my report consisting of exhibits, supporting schedules and comments.

SCOPE OF AUDIT

The examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting and financial records and such other procedures as was considered necessary in the circumstances. I examined or tested the accounts and records in the various City Departments as well as the Financial Resolutions and other authorizations affecting the finances of the City.

The general books of the City are kept on a cash-accrual basis. Except for the Taxes and Accounts Receivable, the books reflect cash receipts and disbursements during the year. However, at the close of the year, unpaid departmental commitments are recorded to charge the department with these items and to accrue the outstanding liabilities.

BALANCE SHEET — REVENUE ACCOUNTS

EXHIBIT A

The Balance Sheet, Revenue Accounts, reflects the financial condition of the City of Manchester as at the close of business December 31, 1974. The Balance Sheet also includes Special and Restricted Funds. The changes in the various accounts for the years 1973 and 1974 are shown on Exhibit L.

CASH ON HAND AND IN BANKS — $3,385,640.87

The cash in the various banks was reconciled both to the bank statements and the independent confirmations received directly from the depositories while the cash on hand was verified by count during the audit.

A substantial number of checks issued and cancelled during the year were compared with the cash disbursements records while the cash receipts recorded were traced to the bank deposits. The bank reconciliation necessarily encompasses both the Revenue and Non-Revenue Cash since the Finance Office cash account includes both of these items. Of the total cash in the Revenue Accounts, $864,689.57 is unavailable for City purposes.

TAXES RECEIVABLE — $2,994,765.32

RESIDENT TAXES RECEIVABLE — 308,390.00

The Property and Resident Tax Warrants for the year 1974 were completely footed and proved to the records in the Tax Collector's Office and the City Finance Office. Additional assessments and abatements were examined for proper authorization.

Exhibit A, Schedule 2 summarizes the activity in the various tax receipts ledgers and the balances verified as at June 30, 1975. Several hundred verification letters were mailed requesting confirmation of the outstanding balances and any differences reported to me were thoroughly investigated and satisfactorily explained. Postings of the tax receipts to the various tax ledgers were test checked.

TAX TITLES — $238,905.51

TAX DEEDS — 14,395.82

The above items represent property acquired because of nonpayment of taxes. Requests for confirmation were mailed to verify the outstanding balances in the Tax Titles Account as at June 30, 1975.

ACCOUNTS RECEIVABLE — $105,250.90

The records of the Finance Office as well as those in the City departments were examined in support of the balances.

ACCOUNTS RECEIVABLE — WATER WORKS — $179,848.72

Exhibit A, Schedule 5 discloses the activity in the Accounts Receivable — Water Works for the year 1974. Several hundred verification letters were mailed requesting confirmation of the outstanding balances as at August 20, 1975. A large number of replies were received concurring with the balances as reflected in the books.

NOTES RECEIVABLES — MANCHESTER TRANSIT AUTHORITY — $40,000.00

This item represents the amount due from the Manchester Transit Authority. The note is dated March 14, 1974 and approved by the Board of Mayor and Aldermen.

ACCOUNTS PAYABLE AND ACCRUALS — $2,051,103.85

Departmental commitments were accrued at the end of the year with corresponding charges to the departmental appropriations. Exhibit A, Schedule 6 details the outstanding balances for the various departments at the end of the year.

REVENUE SHARING — $171,719.90

This caption represents that portion of the Revenue Sharing receipts which has been deferred as income to 1975 or subsequent years.

REVENUE APPROPRIATIONS BALANCES — $2,655,703.14

Exhibit A, Schedule 7 shows the activity in the Appropriation Account, and Exhibit G details the balances carried forward to 1975 as approved by the Board of Mayor and Aldermen.

WATER REVENUE — $179,848.72

This amount represents the uncollected Accounts Receivable of the Water Works and is credited to their appropriation when the accounts are collected.

1975 REVENUE COLLECTED IN ADVANCE — $40,114.99

The 1975 permits and fees collected in 1974 are reflected in the above amount.

TAILINGS — $14,161.18

This item represents the outstanding checks for wages, fees and miscellaneous items transferred to the Tailings Account.

OTHER FUNDS — $17,056.03

Cash for these items is included in the caption "Cash Unavailable for City Purposes."

REVENUE OF 1974 AND PRIOR YEARS (SURPLUS) $1,109,906.44

The changes in the Surplus Account are shown on Exhibit A, Schedule 8. A summary of the operation for the current year is shown on Schedule 8A while the activity in the Estimated Revenue accounts is shown on Schedule 8B.

The following is a comparison of the Budgetary Credits showing the ratio of Tax Levies and Estimated Revenue Sharing and the amount transferred from Revenue of Prior Years:

	1973	%	1974	%
Property Taxes	$23,988,338.92	69.55	$26,225,190.35	67.75
National Bank Stock Taxes, Resident Taxes	472,423.60	1.37	529,591.95	1.37
	24,460,762.52	70.92	26,754,782.30	69.12
Estimated Revenue	8,931,110.19	25.90	9,977,695.06	25.78
Revenue Sharing	700,000.00	2.03	700,000.00	1.81
Revenue of Prior Years	400,000.00	1.15	1,275,000.00	3.29
	$34,491,872.71	100.00	$38,707,477.36	100.00

BALANCE SHEET — NON-REVENUE ACCOUNTS
EXHIBIT B

CASH IN BANK — $6,194,198.31

In as much as both Revenue and Non-Revenue cash is encompassed in one account in the Finance Office, the reconciliation of the above balance was necessarily included with the total cash reconciliation.

LOANS AUTHORIZED — $10,726,000.00

This caption represents the various loans authorized by the Board of Mayor and Aldermen but not issued as at the end of the year.

BALANCE SHEET — GENERAL INDEBTEDNESS
EXHIBIT C

The Balance Sheet, General Indebtedness, discloses the City's liability with respect to borrowings as at December 31, 1974.

NET BONDED DEBT

BONDS — $43,175,000.00

NOTES — 401,000.00

All of the bonds and coupons cancelled during the year were compared with the bonds and coupons records and any outstanding items at the end of the year were reconciled to the bank confirmation.

Exhibit C, Schedule 1 details the various issues of bonds outstanding.

A summary of the General Indebtedness principal payments and interest charges for the preceding years is shown as follows:

Year	Bonds and Notes Outstanding End of Year	New Loans	Principal Payments	Interest Charges
1964	$ 8,758,000.00	.....	$ 749,000.00	$ 291,988.50
1965	17,554,000.00	9,525,000.00	729,000.00	271,095.00
1966	16,325,000.00	.....	1,229,000.00	574,141.50
1967	19,650,000.00	4,520,000.00	1,195,000.00	570,419.00
1968	26,084,900.00	7,920,900.00	1,486,000.00	743,644.00
1969	28,117,600.00	4,090,000.00	2,057,300.00	1,017,845.50
1970	33,470,300.00	7,905,000.00	2,552,300.00	1,213,963.16
1971	39,724,000.00	10,130,000.00	3,876,300.00	1,387,006.82
1972	38,809,000.00	3,820,000.00	4,735,000.00	1,543,537.23
1973	40,240,000.00	5,980,000.00	4,549,000.00	1,649,563.73
1974	43,576,000.00	8,300,000.00	4,964,000.00	1,769,685.67

BALANCE SHEET — TRUST AND INVESTMENT FUNDS EXHIBIT D

The Balance Sheet, Trust and Investment Funds, records the Assets and sources of such Assets in Custody of the City Finance Office, Treasurer of the Library Trustees and the Amoskeag National Bank and Trust Co.

The Cemetery Trust Funds are held by the Amoskeag National Bank and Trust Co. as agents for the Trustees of the Cemetery Trust Funds. I obtained a certificate from a responsible trust officer of the Amoskeag National Bank and Trust Co. stating that the Securities and Investments totalling $1,712,226.81 are held by them as agents.

The cash on deposit in the other savings accounts was verified by examination of the passbooks and by direct confirmation with the depositories.

The Securities of the Library Trust Funds were examined in the presence of a trustee of the Trust Funds.

CASH RECEIPTS AND DISBURSEMENTS EXHIBITS E AND F

The classifications of the Cash Receipts and Disbursements of the Revenue and Non-Revenue Accounts are detailed on Exhibits E and F. The City Finance Office reports of the cash received and the Treasury Warrants were checked in detail to the cash book. Invoices for a period of several months were also checked.

STATEMENT OF BUDGETARY APPROPRIATIONS AND EXPENDITURES REVENUE AND NON-REVENUE EXHIBIT G AND H

The above Exhibits disclose the activity of the Appropriations accounts and the unexpended balances either transferred to Revenue of 1974 and Prior Years or (Surplus) or carried to 1975.

DEPARTMENTAL COMMENTS

HIGHWAY DEPARTMENT

The financial ledger of the Highway Department, from which Exhibits I and J were prepared, is in agreement with the balances in the City Finance Office.

TAX COLLECTOR

The Tax Collector's tax ledgers were examined and a considerable number of credit entries were checked to the ledger accounts. The daily cash receipts were checked to the cashbook and proved to the controlling account in the City Finance Office.

The following is a summary of the collection activity for the year:

	Property	Resident
Tax Levy — 1974	$26,225,190.35	$505,930.00
Bank Stock and Additional Assessments and Charges	48,353.23	7,930.00
	26,273,543.58	513,860.00
Cash Collected, Discounts and Abatements	23,287,215.17	332,020.00
Percent Collected	88.63%	64.61%
Percent Collected in 1973	92.36%	67.28%

CITY CLERK

A test check was made of the receipts and cash records in the office of the City Clerk which included licenses, permits and other fees collected.

I examined the financial resolutions and transfers authorized by the Board of Mayor and Aldermen for the year 1974.

OTHER DEPARTMENTS

In the course of the audit, I also examined the departmental records maintained by the School, Fire, Police, Cemetery, Parks and Recreation, Building, and Welfare Departments.

I wish to express my appreciation to all the City officials and the members of their staffs for the cooperation and courtesies extended me during the audit.

Respectfully submitted,

LEONARD D. RICCIO.
Certified Public Accountant

CERTIFICATE OF AUDIT

I have made an examination of the accounts and records of the City of Manchester, New Hampshire for the year ended December 31, 1974. I have reviewed the accounting procedures and have examined or tested records and other supporting evidence by methods and to the extent I deemed appropriate.

In my opinion, the report submitted herewith, subject to my comments and explanations which are part of this report, fairly reflects the financial condition of the City of Manchester as at December 31, 1974 and the results of its operation for the period under examination.

Respectfully submitted,

LEONARD D. RICCIO
Certified Public Accountant

City of Manchester

BALANCE SHEET

CITY OF MANCHESTER
BALANCE SHEET
Revenue Accounts
As at December 31, 1974
EXHIBIT A

ASSETS

Schedule Number			
	Cash on Hand and in Banks:		
1	Custody of City Finance Officer		
	Cash and Invested Funds — Revenue Sharing	$1,795,121.43	
	Cash and Invested Funds — Revenue Cash	722,234.87	
	Unavailable for City Purposes	864,689.57	
		3,382,045.87	
	In Hands of City Officials	3,595.00	
			$3,385,640.87
2	Taxes Receivable:		
	Levy of 1969	3,270.00	
	Levy of 1970	4,750.00	
	Levy of 1971	136.96	
	Levy of 1972	146.06	
	Levy of 1973	133.89	
	Levy of 1974	2,986,328.41	
			2,994,765.32
	Resident Taxes Receivable:		
	Levy of 1971	37,580.00	
	Levy of 1972	29,930.00	
	Levy of 1973	59,040.00	
	Levy of 1974	181,840.00	
			308,390.00
3	Tax Titles		238,905.51
3	Tax Deeds		14,395.82
4	Accounts Receivable		105,250.90
5	Accounts Receivable — Water Works		179,848.72
	Accounts Receivable — Miscellaneous		2.84
	Revenue Apropriation — 1975 Charges		7,688.41
	Notes Receivable-Manchester Transit Authority		40,000.00
	TOTAL ASSETS		$7,274,888.39

CITY OF MANCHESTER

BALANCE SHEET

Revenue Accounts

As at December 31, 1974

EXHIBIT A

LIABILITIES

Schedule Number			
	Current Debt:		
6	Accounts Payable and Accruals	$2,051,103.85	
	U. S. Savings Bonds Deductions	3,528.93	
	Teachers' Retirement	147,167.71	
	Social Security Deductions	288,018.71	
	N. H.-Vt. Hospitalization Deductions	10,558.79	
			$2,500,377.99
	Revenue Sharing		717,719.90
7	Revenue Appropriation Balances to 1975 (Exhibit G)		2,655,703.14
	Water Works:		
	Water Revenue (Reserve for Appropriation When Collected)		179,848.72
	Note M. T. A. (Reserve for Note When Collected)		40,000.00
	1975 Revenue Collected in Advance		40,114.99
	Tailings		14,161.18
	Other Funds:		
	Manchester High School Athletic Fund	14,406.82	
	Library Funds-Hosley and Currier	1,217.24	
	Library Fines, etc.	1,431.97	
			17,056.03
8	Revenue of 1974 and Prior Years (Surplus)		1,109,906.44
	TOTAL LIABILITIES		$7,274,888.39

CITY OF MANCHESTER

SCHEDULE OF CASH BALANCE

Revenue and Non-Revenue Cash

As at December 31, 1974

EXHIBIT A — SCHEDULE 1

Cash on Deposit December 31, 1974		
Merchants National Bank	$1,736,142.93	
Amoskeag National Bank	326,607.14	
Bank of New Hampshire, N. A.	176,885.58	
The Manchester Bank	459,287.99	
Indian Head National Bank	56,660.06	
New England Merchants National Bank of Boston	25,389.50	
First National Bank of Boston	23,303.79	
	2,804,276.99	
Invested Funds	6,735,000.00	
Cash on Hand December 31, 1974	36,967.19	
TOTAL CASH AND INVESTED FUNDS		$9,576,244.18
To Be Applied As Follows		
Revenue Cash Invested Funds Exhibit A	1,586,924.44	
Non-Revenue Cash — Exhibit B	6,194,198.31	
Revenue Sharing	1,795,121.43	
		$9,576,244.18
Revenue Cash Composition		
Water Works Cash	398,349.40	
Social Security Deductions	288,018.71	
U. S. Savings Bonds	3,528.93	
Teachers' Retirement	147,167.71	
Manchester High School Athletic Fund	14,406.82	
Library Funds	2,659.21	
N.H.-Vt. Hospitalization	10,558.79	
Revenue Cash Unavailable for City Purposes	864,689.57	
Revenue Cash Available for City Purposes	72,234.87	
TOTAL	$1,586,924.44	

CITY OF MANCHESTER
FINANCE OFFICER'S DEPARTMENT
CASH RECEIPTS AND DISBURSEMENTS
For the Year Ended December 31, 1974
EXHIBIT A — SCHEDULE 1A

	Balance First Of Month	Receipts	Disbursements	Balance End of Month
January	$11,010,522.06	$ 3,345,903.90	$ 5,940,282.45	$ 8,416,143.51
February	8,416,143.51	8,410,916.28	5,377,219.09	11,449,840.70
March	11,449,840.70	3,005,954.14	5,470,789.82	8,985,005.02
April	8,985,005.02	22,281,134.25	13,062,747.32	18,203,391.95
May	18,203,391.95	2,482,488.13	6,784,089.27	13,901,790.81
June	13,901,790.81	8,886,879.36	6,979,722.77	15,808,947.40
July	15,808,947.40	6,854,278.41	5,788,167.01	16,875,058.80
August	16,875,058.80	2,305,818.01	5,110,227.57	14,070,649.24
September	14,070,649.24	14,015,390.78	14,150,435.02	13,935,605.00
October	13,935,605.00	7,609,333.07	7,967,925.81	13,577,012.26
November	13,577,012.26	22,190,891.50	7,231,850.97	28,536,052.79
December	28,536,052.79	8,354,154.52	27,312,166.97	9,578,040.34
Checks Returned Insufficient Funds			1,620.16	
Adjustment of State Head Tax			176.00	
Totals for the Year		109,743,142.35	111,177,420.23	
Balance January 1, 1974		11,010,522.06		
Balance December 31, 1974 Cash and Invested Funds			9,576,244.18	
		$120,753,664.41	$120,753,664.41	

CITY OF

STATEMENT OF TAX

For the Year

EXHIBIT A —

	1966	1967	1968	1969	1970
Balance January 1, 1974	$ 2,808.00	$ 4,464.00	$ 7,360.30	$ 4,693.30	$ 4,168.48
Charges					
1974 Tax Warrant					
1974 National Bank Stock Tax					
Additional Taxes Assessed				8.00	
Refunds on Overpayments and Corrections					19,901.69
Total Charges				8.00	19,901.69
Total Charges and Balances	2,808.00	4,464.00	7,360.30	4,701.30	24,070.17
Credits					
Cash Collections				92.00	124.00
Abatements and Corrections	2,808.00	4,464,00	7,360.30	1,339.30	19,196.17
Discounts Allowed on Property Taxes					
Total Credits	2,808.00	4,464.00	7,360.30	1,431.30	19,320.17
BALANCE DECEMBER 31, 1974	$	$	$	$ 3,270.00	$ 4,750.00

RECONCILIATION DECEMBER 31, 1974

Balance December 31, 1974				3,270.00	4,750.00
Charges in 1975				1,661.83	2.00
Credits in 1975				4,931.83	48.00
Balance June 30, 1975					4,704.00
Balance Verified per Detail					4,706.00
DIFFERENCES — Detail Over or Short°	$	$	$	$	$ 2.00

MANCHESTER

COLLECTOR'S DEPARTMENT

Ended December 31, 1974

SCHEDULE 2

1971	1972	1973 Property	1973 Resident	1974 Property	1974 Resident
$38,942.78	$32,169.51	$1,839,005.40	$150,080.00	.....	.....
				$26,225,190.35	$505,930.00
				23,661.95	
80.86	360.00	2,323.48	21,520.00	24,216.48	7,930.00
25,232.01	11,461.46	21,101.59	.....	474.80	.....
25,312.87	11,821.46	23,425.07	21,520.00	26,273,543.58	513,860.00
64,255.65	43,990.97	1,862,430.47	171,600.00	26,273,543.58	513,860.00
1,306.68	2,163.32	1,718,264.95	112,560.00	23,078,848.34	332,020.00
25,232.01	11,751.59	144,031.63	.....	23,532.87	.....
.....	.....	.....	.....	184,833.96	.....
26,538.69	13,914.91	1,862,296.58	112,560.00	23,287,215.17	332,020.00
$37,716.96	$30,076.06	$ 133.89	$ 59,040.00	$ 2,986,328.41	$181,840.00

TO JUNE 30, 1975

37,716.96	30,076,06	133.89	59,040.00	2,986,328.41	181,840.00
10.00	50.00	.....	100.00	9,285.08	21,750.00
313.05	640.00	.....	1,700.00	2,995,222.32	127,100.00
37,413,91	29,486,06	133.89	57,440.00	391.17	76,490.00
37,413,91	29,486.06	133.89	57,440.00	391.17	76,500.00
.....	$.....	$.....	$.....	$.....	$ 10.00

City of Manchester

STATEMENT OF TAX TITLES AND TAX DEEDS

For the Year Ended December 31, 1974

EXHIBIT A — SCHEDULE 3

	Tax Titles	Tax Deeds
Balance January 1, 1974	$212,492.75	$14,262.91
Charges in 1974		
Taxes Paid by City	336,546.97	729.59
Refunds	40.00	
	336,586.97	729.59
	549,079.72	14,992.50
Credits in 1974		
Cash	299,825.35	596.68
Abatements	10,348.86	
	310,174.21	596.68
BALANCE DECEMBER 31, 1974	$238,905.51	$14,395.82

CITY OF MANCHESTER

SUMMARY OF DEPARTMENTAL ACCOUNTS RECEIVABLE

For the Year Ended December 31, 1974

EXHIBIT A — SCHEDULE 4

Department	Balance January 1, 1974	Charges	Credits	Balance December 31, 1974
Traffic	$ 47.42	$ 7,253.08	$ 6,279.17	$ 1,021.33
Highway	6,780.80	108,110.01	106,062.07	8,828.74
School	197,779.22	1,494,160.65	1,671,791.05	20,148.82
Manchester Airport Authority	4,856.41	144,713.85	74,318.25	75,252.01
TOTALS	$209,463.85	$1,754,237.59	$1,858,450.54	$105,250.90

CITY OF MANCHESTER

SCHEDULE OF WATER WORKS

For the Year Ended December 31, 1974

EXHIBIT A — SCHEDULE 5

	Water	Building Charge	Extensions	Total
Balance January 1, 1974	$ 192,449.35			$ 192,449.35
Accounts Rendered 1974	3,141,303.91	$1,520.00	$11,030.95	3,153,854.86
Corrections and Reclassification	13,330.81		18.55	13,349.36
Total Charges	3,154,634.72	1,520.00	11,049.50	3,167,204.22
Total Charges and Balances	3,347,084.07	1,520.00	11,049.50	3,359,653.57
Credits in 1974:				
Cash	2,971,035.60	1,520.00	11,030.95	2,983,586.55
Abatements and Adjustments	196,199.75		18.55	196,218.30
Total Credits	3,167,235.35	1,520.00	11,049.50	3,179,804.85
BALANCE DECEMBER 31, 1974	$ 179,848.72	$.....	$.....	$ 179,848.72

CITY OF MANCHESTER
SCHEDULE OF LIABILITIES
As at December 31, 1974
EXHIBIT A — SCHEDULE 6

REVENUE ACCOUNTS	Amount
Mayor	$ 1,379.94
Finance	11,885.03
Parking Meters	1,976.56
Tax Collector	2,244.26
Assessors	1,963.91
City Solicitor	4,322.37
City Clerk	4,218.78
Coordinator of Resources and Development	494.71
Registrar	408.28
Planning Board	2,448.97
City Employees Retirement Board	6,492.00
Housing Code	1,506.97
Zoning Board of Adjustment	46.36
Industrial Council	3,237.69
Personnel	1,070.16
Civil Defense	1,256.90
City Hall	2,895.29
Public Comfort Station	475.13
City Hall Annex	1,616.57
Police	75,914.26
Regional Law Enforcement	572.58
District Court	2,695.59
Public Prosecutor	1,262.69
Probation	1,781.33
Fire	67,369.81
Sealer of Weights and Measures	290.38
Health	8,237.78
Model Cities Dental Program	224.27
Model City Teeth on Wheels	150.75
City Physician	233.65
Building	2,466.43
Maintenance	11,635.27
Permanent Improvements	2,560.59
Traffic	15,815.71
Highway	135,047.04

CITY OF MANCHESTER
SCHEDULE OF LIABILITIES
As at December 31, 1974
EXHIBIT A — SCHEDULE 6 — *Concluded*

REVENUE ACCOUNTS	Amount
Waverly Coolidge Head Sewers	15,622.18
Incinerator Repairs	371.90
Bridge Maintenance	11,385.00
Wastewater Treatment Plant	2,113.99
Street Lighting	35,770.47
Administration and Outside Relief	77,580.60
Old Age Assistance	78,330.71
School Cafeteria	603.38
School	269,128.82
Driver Education	3,633.51
YOUDEV	2,924.41
Child Benefit	5,845.35
Title I	14,226.89
Adult Basic Educaiton	1,032.99
Career Opportunities Program	282.13
Program for the Deaf	9,882.95
Vocational Education	6,556.88
Staved	52.00
Elementary Guidance	4,397.24
Indico	2,160.76
BiC-entennial Committee	1,023.73
Health Insurance	111.80
Library	14,302.69
Airport Authority	10,495.86
Parks and Recreation	28,987.77
Parks and Recreation — Model Cities	3,490.53
West Side Coliseum	1,930.47
Pensions	14,474.66
Teachers' State Pension	135,853.77
Civic Contributions	376.40
Social Security	267,721.01
Incidentals	25,288.78
Auditing	12,000.00
Refunds	107.48
Cash Variation	30.42
Insurance	18,633.00
Contributory Retirement System	253,898.73

CITY OF MANCHESTER
SCHEDULE OF LIABILITIES
As at December 31, 1974
EXHIBIT A — SCHEDULE 6 — *Concluded*

REVENUE ACCOUNTS	Amount
Capital Reserve	18,622.70
HUD Neighborhood Facilities	32,602.35
Ammon Terminal Fire Damage	56,193.00
Webster School Fire Damage	300.57
E E A Grant #5	5,748.87
E E A Grant #6	265.38
Youth Service Program	3,852.81
Sale of Land-University System	850.00
Human Services Coordinator	3,758.19
Water	158,064.05
Cemetery	7,998.53
Model Cities	22,524.32
Police-Headquarters Design	10,000.00
Improvements-Central High Roof	6,460.00
Renovations-Franklin School	12,500.00
Highway-Varney Street Sewer	242.00
Second Street Bridge Reconstruction	884.07
Total Accrual for the Year Ended December 31, 1974	2,047,694.11
1973 Accounts Payable Transfer to 1974	3,409.74
TOTAL LIABILITIES	$2,051,103.85

CITY OF MANCHESTER

SUMMARY OF REVENUE APPROPRIATION ACCOUNT

For the Year Ended December 31, 1974

EXHIBIT A — SCHEDULE 7

Balance Brought Forward From 1973		$ 915,580.37
Add		
Appropriation	$38,700,201.57	
Cash Receipts	7,262,521.98	
Water Department Collections	2,983,586.55	
Accounts Receivable Billings	107,389.42	
Transfer School Cafeteria	69,585.86	
Transfer School Department Salary Adjustment	3,501.51	
Transfer From Non-Revenue	217,796.82	
Transfer From Revenue Sharing	1,353,130.00	
Correction of Cash Receipts	867.80	
		50,698,581.51
		51,614,161.88
Deduct		
Cash Disbursements	45,862,833.32	
Accounts Payable December 31, 1974	2,055,890.26	
Abatement - Taxes	249,953.93	
Abatements - Acounts Receivable	579.80	
Unexpended Balances	513,960.34	
Discounts	184,833.96	
Transfer 1974 Charges From 1973	7,286.00	
Correction of Bill Sheet Charges	9,801.32	
Transfer of Cafeteria Fund and Wastewater Treatment	47,286.42	
Charge-off Prepaid Transportation School	20,000.00	
Gas Refund Reclassified	6,033.39	
		48,958,458.74
BALANCE CARRIED FORWARD TO 1975 (EXHIBIT A)		$ 2,655,703.14

CITY OF MANCHESTER

STATEMENT OF REVENUE OF 1974 AND PRIOR YEARS

For the Year Ended December 31, 1974

EXHIBIT A — SCHEDULE 8

Balance January 1, 1974			$1,542,669.43
Add Revenue Credits			
Cash Receipts:			
1973 School Building Aid	$163,904.24		
Industrial Council	28,800.00		
Emergency Employment Act Reimbursement	25,000.00		
Other Receipts	39,059.27		
		$ 256,763.51	
Additional Tax Warrants		24,273.48	
Accounts Payable and Other Adjustments		62.61	
Adjustments of Prior Years Taxes		34,503.28	
Excess Budgetary Credits Over Appropriations (Schedule 8A)		915,316.33	
			1,230,919.21
Total Credits			2,773,588.64
Deduct Revenue Charges			
Cash Disbursemnts:			
Building Department	177.00		
Manchester Contribution Retirement System	344,200.00		
Manchester Transit Authority	40,000.00		
Refund	200.00		
		384,577.00	
Accounts Receivable Abatements		137.42	
Transfer to 1974 Budget		1,275,000.00	
Transfer per Resolution by Board Mayor and Aldermen-School Department Salary Adjustment		3,501.51	
Corrections and Adjustment		466.27	
Total Charges			1,663,682.20
BALANCE DECEMBER 31, 1974 (EXHIBIT A)			$1,109,906.44

CITY OF MANCHESTER
STATEMENT OF REVENUE OF 1974
For the Year Ended December 31, 1974
EXHIBIT A — SCHEDULE 8A

Budgetary Credits		
Current Year Tax Warrant:		
Property Taxes	$26,225,190.35	
Resident Taxes	505,930.00	
National Bank Stock Tax	23,661.95	
		$26,754,782.30
Transfer from Revenue of 1973 and Prior Years		1,275.000.00
Estimated Revenue	9,977,695.06	
Add Excess Actual Revenue Over Budgetary Estimate (Schedule 8B)	361,933.72	
		10,339,628.78
Unexpended Appropriation Balances	546,644.00	
Less Appropriation Overdrafts	32,683.66	
		513,960.34
Revenue Sharing		700,000.00
Total Budgetary Credits		39,583,371.42
Budgetary Appropriations		
Appropriations	37,692,384.75	
Hillsborough County Tax	1,007,816.82	
		38,700,201.57
		883,169.85
Other Credits		
Additional Warrants:		
Property Taxes	24,216.48	
Resident Taxes	7,930.00	
		32,146.48
EXCESS BUDGETARY AND OTHER CREDITS OVER APPROPRIATIONS REVENUE OF 1974 AND PRIOR YEARS (Cchedule 8)		$ 915,316.33

CITY OF MANCHESTER
STATEMENT OF ESTIMATED REVENUE
For the Year Ended December 31, 1974
EXHIBIT A — SCHEDULE 8B

Budgetary Estimate			$ 9,977,695.06
Revenue Sharing			700,000.00
			10,677,695.06
Cash Receipts (See Exhibit E)		$ 9,531,382.76	
1974 Sunday Permits Collected in 1973		37,634.99	
Accounts Receivable Billing:			
School	$1,494,160.65		
Airport Authority	142,392.52		
Highway	18,418..30		
		1,654,971.47	
Transfers Approved by Board of Mayor and Aldermen		6,033.39	
Other Credits-Penalty on Resident Taxes		3,038.00	
		11,233,060.61	
Deduct Other Charges			
Abatements of Accounts Receivable	53,305.04		
Cash Paid:			
City Share-Sale of Lots and Graves	$42,160.75		
New Homes for N. H. Refund	97,036.61		
Parking Meter Refund	161.35		
Building Permits Refund	353.15		
Band Permit Refund	100.00		
	139,811.86		
Miscellaneous Charges and Reclassifications	314.93		
		193,431.83	
			11,039,628.78
EXCESS ACTUAL REVENUE OVER BUDGETARY ESTIMATE (EXHIBIT A — SCHEDULE 8A)			$ 361,933.72

CITY OF MANCHESTER

BALANCE SHEET

Non-Revenue Accounts

As at December 31, 1974

EXHIBIT B

ASSETS

Cash in Bank	$ 6,194,198.31	
Loans Authorized	10,726,000.00	
TOTAL ASSETS		$16,920,198.31

LIABILITIES

Accounts Payable and Accruals	1,825,227.64	
Bond Anticipation Notes	7,915,000.00	
Unexpended Non-Revenue Appropriations (EXHIBIT H)	7,179,970.67	
TOTAL LIABILITIES		$16,920,198.31

CITY OF MANCHESTER
BALANCE SHEET
GENERAL INDEBTEDNESS
As at December 31, 1974
EXHIBIT C

ASSETS

Net Bonded Debt — Balancing Account:		
Bonds	$43,175,000.00	
Notes	401,000.00	
TOTAL ASSETS		$43,576,000.00

LIABILITIES

Serial Bonds and Notes:		
Highway Loans	$ 385,214.09	
Sewerage and Drainage Loans	5,458,788.97	
Bridge Loans	1,411,435.86	
Recreation Loans	1,019,029.53	
Fire Equipment Loans	545,873.07	
School Loans	14,068,634.07	
Pearl Street Project	161,380.39	
Spruce Street Redevelopment Project	212,003.17	
Municipal Airport Loans	172,221.50	
Ice Skating Arena	230,111.04	
Parks and Playgrounds	88,133.20	
Library	4,035.81	
Construction Flat Iron Project	602,417.09	
Downstown 1A Redevelopment Project	150,000.00	
Brown Avenue Industrial Project	527,607.37	
Amoskeag Millyard Project	2,840,422.04	
Water Permanent Improvements	330,000.00	
Land Acquisition Loans	155,000.00	
New Automotive Equipment Loans	172,340.40	
ELCEE Housing Project	40,729.17	
Civic Center Project	385,000.00	
Piscataquog River Open Space Project	15,816.62	
Acquisition and Improvements Hillsborough County Court House and Improvements City Hall	19,770.78	
Water (HUD) Project	1,690,000.00	
The Hampshire Plaza Project	4,435,000.00	
Access Road to Parker-Varney School	109,586.78	
East Industrial Park	29,504.13	

CITY OF MANCHESTER

BALANCE SHEET

GENERAL INDEBTEDNESS

As at December 31, 1974

EXHIBIT C

LIABILITIES *Concluded*

Grenier Field Industrial Park	870,172.42	
Reconstruction of South Willow Street	1,344,772.50	
Water Filtration Project	5,700,000.00	
Total Bonds		$43,175,000.00
Notes		
Water Pollution Abatement Program	160,000.00	
Water Pollution Notes	60,000.00	
Storm and Sanitary Sewer Projects — Study Phase	160,000.00	
Bean Foundation — 1972 Recreational Program	21,000.00	
Total Notes		401,000.00
TOTAL LIABILITIES (EXHIBIT C - SCHEDULE 1)		$43,576,000.00

CITY OF MANCHESTER

SCHEDULE OF BONDS AND NOTES OUTSTANDING

As at December 31, 1974

EXHIBIT C — SCHEDULE 1

Description	Date of Issue	Date of Maturity	Years	Rate	Original Amount	Outstanding December 31, 1974
New Sewer and Highway	Nov. 1, 1955	Nov. 1, 1975	20	2.4%	$ 110,000.00	$ 5,000.00
School Construction	Nov. 1, 1955	Nov. 1, 1975	20	2.4%	430,000.00	20,000.00
School Construction and Improvement	Oct. 1, 1958	Oct. 1, 1975-78	20	3.25%	1,100,000.00	220,000.00
New Memorial High School	Sept. 1, 1959	Sept. 1, 1975-79	20	3.6%	2,800,000.00	700,000.00
Municipal Improvements	May 1, 1960	May 1, 1975-80	20	3.5%	1,040,000.00	312,000.00
Municipal Improvements and Equipment	Sept. 1, 1961	Sept. 1, 1975-81	20	3.4%	960,000.00	336,000.00
Municipal Improvements and Equipment	Sept. 1, 1961	Sept. 1, 1975-81	20	3.4%	550,000.00	189,000.00
Municipal Improvements Loan	Nov. 1, 1962	Nov. 1, 1975-82	20	2.9%	1,095,000.00	435,000.00
Permanent Public Improvement and Equipment	Dec. 1, 1963	Dec. 1, 1975-83	20	3.1%	698,000.00	313,000.00
Schools	Nov. 1, 1965	Nov. 1, 1975-84	20	3.4%	7,500,000.00	3,945,000.00
Permanent Improvements and Equipment	Nov. 1, 1965	Nov. 1, 1975-85	20	3.4%	1,725,000.00	800,000.00
Urban Redevelopment	Nov. 1, 1965	Nov. 1, 1975-84	19	3.4%	300,000.00	150,000.00
New Sewers	April 1, 1967	April 1, 1975-82	15	3.5%	350,000.00	140,000.00

SCHEDULE OF BONDS OUTSTANDING — EXHIBIT C — SCHEDULE 1 — *Concluded*

Description	Date of Issue	Date of Maturity	Years	Rate	Original Amount	Outstanding December 31, 1974
Millyard Urban Renewal Project, Brown Avenue Industrial Park	April 1, 1967	April 1, 1975-82	15	3.5%	1,630,000.00	860,000.00
Water Improvements	April 1, 1967	April 1, 1975-82	15	3.5%	540,000.00	330,000.00
Schools	Aug. 1, 1967	Aug. 1, 1975-82	15	3.9%	2,000,000.00	1,055,000.00
Schools	Feb. 1, 1968	Feb. 1, 1975-83	15	4.125%	4,000,000.00	2,380,000.00
Land Acquisition	Oct. 1, 1968	Oct. 1, 1975-78	10	4.2%	395,000.00	155,000.00
Public Improvements and Equipment	Oct. 1, 1968	Oct. 1, 1975-83	15	4.2%	425,000.00	245,000.00
Public Improvements and Equipment	Oct. 1, 1968	Oct. 1, 1975-83	15	4.2%	705,000.00	405,000.00
Bridge, Sewerage and Drainage	Oct. 1, 1968	Oct. 1, 1975-83	15	4.2%	2,100,000.00	1,260,000.00
Public Improvements	May 1, 1969	May 1, 1975-79	10	4.7%	960,000.00	460,000.00
Schools	May 1, 1969	May 1, 1975-79	10	4.7%	2,600,000.00	1,300,000.00
Fire Station	May 1, 1970	May 1, 1975	5	5.7%	2,100,000.00	420,000.00
Public Improvements	May 1, 1970	May 1, 1975	5	5.7%	1,745,000.00	345,000.00
Urban Renewal	May 1, 1970	May 1, 1975	5	5.7%	1,930,000.00	385,000.00
Water (HUD) Project	Oct. 1, 1970	Oct. 1, 1975-90	20	5.75%	2,130,000.00	1,690,000.00
The Hampshire Plaza Project	Mar. 1, 1971	March 1, 1975-91	20	4.75%	5,230,000.00	4,435,000.00
Redevelopment Bonds (Millyard-Grenier Field)	Oct. 1, 1971	Oct. 1, 1975-91	20	5.2%	2,030,000.00	1,715,000.00
Schools	Oct. 1, 1971	Oct. 1, 1975-91	20	5.2%	1,365,000.00	1,155,000.00
Public Improvements	Oct. 1, 1971	Oct. 1, 1975-91	20	5.2%	605,000.00	510,000.00

Permanent Improvements and Development	Aug.	1, 1972	Aug.	1, 1975-87	15	4.5%	3,820,000.00	3,120,000.00
Public Improvements	Sept.	1, 1973	Sept.	1, 1975-93	20	5.6%	2,380,000.00	2,260,000.00
Schools	Sept.	1, 1973	Sept.	1, 1975-93	20	5.6%	2,975,000.00	2,825,000.00
Water (Filtration Plant)	April	1, 1974	April	1, 1975-99	25	5.6%	5,700,000.00	5,700,000.00
Sewer	Sept.	1, 1974	Sept.	1, 1975-94	20	6.125%	2,600,000.00	2,600,000.00
Total Bonds								43,175,000.00
Notes Payable								
Water Pollution	Dec.	1, 1970	Dec.	1, 1975-	5	4.25%	330,000.00	60,000.00
Storm and Sanitary Sewer Project-Study Phase	May	1, 1973	May	1, 1975-78	5	4.25%	205,000.00	160,000.00
Water Pollution Abatement Program	May	1, 1973	May	1, 1975-78	5	4.25%	200,000.00	160,000.00
1972 Recreational Program — Bean Foundation	Jan.	8, 1973	May	1, 1975-78	5	6.0%	35,000.00	21,000.00
Total Notes								401,000.00
TOTAL BONDS AND NOTES								$43,576,000.00

CITY OF MANCHESTER

STATEMENT OF BONDS AND NOTES AUTHORIZED AND ISSUED

During the Year Ended December 31, 1974

EXHIBIT C — SCHEDULE 2

Description	Date of Issue	Date of Maturity	Yrs
Water Bonds	April 1, 1974	April 1, 1975-94	25
Sewer Bonds	Sept. 1, 1974	Sept. 1, 1975-99	20

Description	Rate	Amount Authorized And Issued	Sold at	Acrued Interest and Premium	Total Cash Received
Water Bonds	5.6%	$5,700,000.00	100.2111	$31,539.37	$5,731,539.37
Sewer Bonds	6.125%	2,600,000.00	100.066	9,678.37	2,609,678.50
TOTALS		$8,300,000.00		$41,217.87	$8,341,217.87

BALANCE SHEET
TRUST AND INVESTMENT FUNDS
As at December 31, 1974
EXHIBIT D

ASSETS

Schedule Number				
	Cemetery Trust Funds (Perpetual and Special Care)			
	Cash in Banks:			
	Amoskeag Savings Bank ..	$ 46,806.75		
	Merchants Savings Bank ...	91,872.41		
	Amoskeag National Bank and Trust Company ..	74.73		
1	Total Cash		$ 138,753.89	
	Certificate of Deposit		100,000.00	
2	Investments		1,473,472.92	
	Total Cemetery Trust Funds			$1,712,226.81
	Other Funds			
	Cash in Banks:			
	The Manchester Bank		60,185.47	
	Merchants Savings Bank		29,581.66	
	Amoskeag Savings Bank		5,281.31	
3	Total Other Funds — Cash			95,048.44
	Library Trust Funds			
	Cash on Hand and in National Bank		9,598.53	
	Cash in Savings Accounts:			
	Amoskeag Savings Bank	$ 19,928.77		
	The Manchester Bank	30,741.00		
	Merchants Savings Bank	264,501.74		
			315,171.51	
	Cash in Custody of the City Finance Officer		11,154.49	
4	Total Cash		335,924.53	
5	Securities		16,515.23	
	Certificate of Deposit		116,630.18	
	Total Library Trust Funds — Assets			469,069.94
	TOTAL ASSETS			$2,276,345.19

CITY OF MANCHESTER

BALANCE SHEET

TRUST AND INVESTMENT FUNDS

As at December 31, 1974

EXHIBIT D

LIABILITIES

Perpetual Care

Pine Grove Cemetery	$1,282,901.28		
Valley Cemetery	108,030.84		
Piscataquog Cemetery	25,464.09		
Merrill Cemetery	8,376.87		
Amoskeag Cemetery	3,725.01		
Stowell Cemetery	1,548.04		
		$1,430,046.13	

Special Care

Pine Grove Cemetery	253,521.91		
Valley Cemetery	24,894.95		
Piscataquog Cemetery	1,002.20		
Merrill Cemetery	257.81		
Amoskeag Cemetery	456.70		
Stark Park	2,047.11		
		282,180.68	
			$1,712,226.81

Other Funds

Fire Damage Replacement	66,024.48	
Clinton H. Scovell Fund	5,281.31	
Herrick Fund	2,267.28	
Nathan P. Hunt — Children's Fund	8,766.05	
Nathan P. Hunt — School Prize	5,742.73	
Clara N. Brown Fund	1,282.74	
Honor Roll	371.88	
Beautification Fund	5,311.97	
		95,048.44

Library Funds

James Lidell Arnott Fund	4,723.28
B'nai B'rith	225.06
Frank P. Carpenter Fund	31,914.62
Mrs. Georgia B. Carpenter Fund	15,452.44
Chaminade Cash Fund	1,069.20
Daniel Clark Fund	12,890.11
Oliver Dean Fund	14,763.79

CITY OF MANCHESTER
BALANCE SHEET
TRUST AND INVESTMENT FUNDS
As at December 31, 1974
EXHIBIT D — *Concluded*

Ruth C. Dudley Fund	893.45	
Eliza A. Eaton Fund	6,154.88	
Mary E. Elliot Fund	3,525.65	
John Hosley Fund Income Account	35.48	
John Hosley Fund	5,589.23	
Agnes R. Hunt Fund	19,768,47	
Edwin F. Jones Fund	7,786.92	
Nora Kennard Jones Fund	265,787.45	
Mary C. Manning Fund	29,193.73	
Helene M. McAllaster Fund	4,698.59	
Moody Currier Fund	5,565.26	
Michael Prout Fund	11,238.44	
Shakespeare Fund	798.45	
Emily A. Smith Fund	9,064.75	
Mary M. Tolman Fund	3,299.10	
Frank H. Waters Fund	5,033.06	
Unexpended Balance — Various Cash Funds	9,598.53	
		469,069.94
TOTAL LIABILITIES		$2,276,345.19

CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS — CASH

As at December 31, 1974

EXHIBIT D — SCHEDULE 1

Amoskeag Savings Bank		
Book No. 346331	$15,322.98	
Book No. 313767	20,617.03	
Book No. 313766	10,866.74	
		$ 46,806.75
Merchants Savings Bank		
Book No. 60423	335.21	
Book No. 131971	15,370.83	
Book No. 124358	23,323.92	
Book No. 124357	8,348.15	
Book No. 98299	13,401.76	
Book No. 98298	31,092.54	
		91,872.41
Amoskeag National Bank and Trust Co.		74.73
TOTAL CASH — (EXHIBIT D)		$138,753.89

CITY OF MANCHESTER
ANALYSIS OF INVESTMENTS
As at December 31, 1974
EXHIBIT D — SCHEDULE 2

Bonds	$ 665,473.80
Stocks	474,372.00
Federal Home Loan Bank	131,300.00
Veterans Administration Loan	123,958.78
Land — Brown Avenue	78,368.34
TOTAL INVESTMENTS	$1,473,472.92

CITY OF MANCHESTER

SCHEDULE OF OTHER FUNDS — CASH

As at December 31, 1974

EXHIBIT D — SCHEDULE 3

	Book Number	Balance January 1, 1974	Deposits	With-drawals	Balance December 31, 1974
Fire Damage Replacement Fund					
The Manchester Bank	275-318	$49,028.91	$ 2,294.57		$51,323.48
Merchants Savings Bank	52055	14,827.65	795.57	$ 922.22	14,701.00
Herrick Fund					
The Manchester Bank	275-319	2,165.92	101.36		2,267.28
Nathan P. Hunt Fund					
Children's Entertainment:					
Merchants Savings Bank	29664	8,311.65	454.40		8,766.05
Nathan P. Hunt Fund					
School Prize:					
Merchants Savings Bank	29665	5,445.07	297.66		5,742.73
Clara N. Brown					
The Manchester Bank	275-320	1,225.39	57.35		1,282.74

CITY OF MANCHESTER

SCHEDULE OF OTHER FUNDS — CASH

As at December 31, 1974

EXHIBIT D — SCHEDULE 3 *Concluded*

	Book Number	Balance January 1, 1974	Deposits	With-drawals	Balance December 31, 1974
Clinton H. Scovell Trust Fund					
Amoskeag Savings Bank	327212	10,705.46	7,700.85	13,125.00	5,281.31
Honor Roll					
Merchants Savings Bank	65411	352.56	19.32		371.88
Beautification Fund					
The Manchester Bank	262-189	5,283.16	244.81	216.00	5,311.97
TOTAL OTHER FUNDS — CASH		$97,345.77	$11,965.89	$14,263.22	$95,048.44

CITY OF MANCHESTER

SCHEDULE OF LIBRARY TRUST FUNDS — CASH IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES

As at December 31, 1974

EXHIBIT D — SCHEDULE 4

	Book Number	Balance January 1, 1974	Interest and Other Deposits	Withdrawals	Balance December 31, 1974
James Lidell Arnott Fund					
The Manchester Bank	159-856	$ 490.55	$ 111.08		$ 601.63
The Manchester Bank	704-183	1,926.24	145.58		2,071.82
		2,416.79	256.66		2,673.45
B'nai B'rith Fund					
Merchants Savings Bank	1-131408	213.34	11.72		225.06
Frank P. Carpenter Fund					
Amoskeag Savings Bank	222579	8,800.50	481.10		9,281.60
The Manchester Bank	177-951	572.67	234.02		806.69
The Manchester Bank	704-182	5,171.19	321.46		5,492.65
Merchants Savings Bank	501893	17,055.84	886.49	$ 5,281.45	12,660.88
		31,600.20	1,923.07	5,281.45	28,241.82
Mrs. Georgia B. Carpenter Fund					
The Manchester Bank	165-491	189.44	145.84		335.28
The Manchester Bank	704-181	11,432.54	704.39		12,136.93
		11,621.98	850.23		12,472.21
Chaminade Cash Fund					
Merchants Savings Bank	39951	1,023.91	90.79	45.50	1,069.20
Daniel Clark Fund					
Merchants Savings Bank	501892	12,233.08	668.53	11.50	12,890.11
Oliver Dean Fund					
Amoskeag Savings Bank	94654	4,768.99	260.71		5,029.70
The Manchester Bank	16445	159.82	67.55		227.37
The Manchester Bank	704-180	5,154.45	333.83		5,488.28
Merchants Savings Bank	80076	3,954.14	205.78	1,672.72	2,487.20
		14,037.40	867.87	1,672.72	13,232.55

Ruth C. Dudley Fund					
Amoskeag Savings Bank	197296	847.12	46.33		893.45
Eliza A. Eaton Fund					
Merchants Savings Bank	80469	5,835.83	319.05		6,154.88
Mary E. Elliot Fund					
Merchants Savings Bank	80077	3,342.87	182.78		3,525.65
John Hosley Fund					
Amoskeag Savings Bank	147827	33.65	1.83		35.48
Agnes R. Hunt Fund					
Merchants Savings Bank	52288	14,410.10	1,907.82	524.11	15,793.81
Edwin F. Jones Fund					
Merchants Savings Bank	80231	7,383.25	403.67		7,786.92
Nora Kennard Jones Fund					
Merchants Savings Bank	37554	153,613.05	8,183.52	12,639.30	149,157.27
Mary C. Manning Fund					
Merchants Savings Bank	108544	27,680.42	1,513.31		29,193.73
Helene M. McAllaster Fund					
Merchants Savings Bank	124126	4,455.03	243.56		4,698.59
Michael Prout Fund					
The Manchester Bank	100-664	627.28	113.96		741.24
The Manchester Bank	704-179	3,211.15	213.74	1,056.42	2,368.47
Amoskeag Savings Bank	106269	4,444.64	243.90		4,688.54
Merchants Savings Bank	80101	1,385.77	75.76		1,461.53
		9,668.84	647.36	1,056.42	9,259.78
Shakespeare Fund					
The Manchester Bank	705-694	435.55	35.09		470.64
Emily A. Smith Fund					
Merchants Savings Bank	80095	8,594.84	469.91		9,064.75

CITY OF MANCHESTER

SCHEDULE OF LIBRARY TRUST FUNDS — CASH IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES

As at December 31, 1974

EXHIBIT D — SCHEDULE 4

	Book Number	Balance January 1, 1974	Interest and Other Deposits	With-drawals	Balance December 31, 1974
Mary M. Tolman Fund					
Merchants Savings Bank	80674	3,128.08	171.02		3,299.10
Frank H. Waters Fund					
Merchants Savings Bank	43429	4,772.16	260.90		5,033.06
Cash on Hand and in Bank		35.67			35.67
Smyth Fund Grant		4,073.84	2,500.00	466.95	6,106.89
Special State Grant			.01		.01
Nora K. Jones Fund			6,509.00	3,053.04	3,455.96
Service Center Library					
		4,109.51	9,009.01	3,519.99	9,598.53
Total Library Trust Funds in Custody of Treasurer of Library Trustees		321,457.00	28,064.03	24,750.99	324,770.04
IN CUSTODY OF CITY FINANCE OFFICER					
John Hosley Fund					
Merchants Savings Bank	80258	5,299.49	289.74		5,589.23
Moody-Currier Fund					
Amoskeag Savings Bank	123865	5,300.70	264.56		5,565.26
Total Library Trust Funds in Custody of City Finance Officer		10,600.19	554.30		11,154.49
TOTAL LIBRARY TRUST FUNDS — CASH		$332,057.19	$28,618.33	$24,750.99	$335,924.53

CITY OF MANCHESTER

SCHEDULE OF LIBRARY TRUST FUNDS — SECURITIES

As at December 31, 1974

EXHIBIT D — SCHEDULE 5

Description	Balance December 31, 1974
103 Shares American International Group	$ 1,489.26
70 Shares American Telephone and Telegraph Company	1,726.53
3 Shares American Telephone and Telegraph Company 4.00 Convertible Preferred Stock	150.00
742 Shares Manchester Gas Company	33.63
38 Shares Standard Oil Company of California	575.24
780 Shares The Manchester Corporation	12,540.57
TOTAL SECURITIES	$16,515.23

CITY OF MANCHESTER

CITY LIBRARY

SCHEDULE OF APPROPRIATION RECEIPTS AND DISBURSEMENTS

For the Year Ended December 31, 1974

EXHIBIT D — SCHEDULE 6

	Appropriation Activity	Trust Funds
Receipts and Appropriations		
Carried from 1973	$ 3,930.00	
City Appropriation	403,086.00	
Transfers	6,885.53	
Cash Receipts	36.96	
Interest — Savings Banks		$17,137.10
Dividends		1,882.92
Chaminade Fund		35.00
Special State Grant		2,500.00
Service Center Library		6,509.00
Gifts and Miscellaneous Receipts		14.00
Proceeds from Sale of Kennard Building $113,668.54		
Less Equity in Building 50,000.00		63,668.54
Interest on Investment-Kennard Building		2,961.64
Total Receipts	413,938.49	94,708.20
Expenditures		
Payrolls	322,507.43	
Office Expense	1,588.80	241.71
Telephone	2,626.75	
Postage	2,639.55	
Bond Premium		57.00
Printing	885.31	103.05
Insurance	347.00	
Professional Fees	6.00	1,500.00
Micro Films and Photographs	1,036.85	370.92
Books	34,991.67	8,361.10
Reader Printer		3,053.04
Duplicating Service and Mimeograph	349.57	464.76
Book Binding and Jackets	998.68	900.66
Courses		1,170.00
Subscriptions and Periodicals	4,000.00	1,086.01
Reading Program		841.82
Records and Music	1,539.00	
Rental and Library Supplies	164.00	874.05
Freight and Storage	301.02	
Travel	152.30	

CITY OF MANCHESTER

CITY LIBRARY

SCHEDULE OF APPROPRIATION RECEIPTS AND DISBURSEMENTS

For the Year Ended December 31, 1974

EXHIBIT D — SCHEDULE 6 *Concluded*

	Appropriation Activity	Trust Funds
Expenditures — Concluded		
Auto Repairs	1,770.54	
Gas and Oil	1,229.48	
Tools	8.07	
Electricity and Gas	4,475.67	
Fuel Oil	10,218.38	
Building Supplies		528.66
Contract Work	624.70	
Miscellaneous		520.50
Carpeting		396.00
Furniture and Fixtures (Office)	330.00	771.00
Projector and Acessories		645.68
Maintenance and Repairs	1,493.58	879.03
Snow Removal	250.00	
Special Projects	5,663.71	
Manchester Interlibrary Cooperative		2,000.00
Moody-Currier and John Hosley Trust Fund Expenditures	131.00	
Total Expenditures	400,329.06	24,764.99
Balance	13,609.43	69,943.21
Unexpended Balance	$ 13,609.43	
INCREASE IN TRUST FUND BALANCE		$69,943.21

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Year Ended December 31, 1974

Revenue Accounts

EXHIBIT E

CASH RECEIPTS

Balance Sheet Accounts		
Taxes: (Exhibit E — Schedule 1)		
Property Taxes	$24,797,263.29	
Poll Taxes — City	292.00	
Resident Taxes	447,900.00	
Taxes Titles	299,825.35	
Tax Deeds	596.68	
Penalty on Resident Taxes	3,038.00	
		$25,548,915.32
Accounts Receivable:		
Highway Department	105,123.07	
School Department	1,631,476.80	
Manchester Airport Authority	70,350.76	
Traffic Department	6,150.95	
		1,813,101.58
Water Works:		
Accounts Receivable		2,984,361.32
Revenue of Prior Years		256,763.51
Library Fines		5,547.12
Tailings Account		3,204.22
Estimated Revenue — 1975 Auto and Sunday Permits		40,114.99
Various Funds:		
Credit Union	1,534,720.56	
U. S. Savings Bonds	71,475.58	
Cafeteria Fund	54,474.93	
Firemen's Retirement Fund	189,081.79	
Teachers' Retirement Fund	437,305.85	
Education Association Dues	64,881.00	
Teachers' Tax Annuity	175,461.45	
Police Retirement Fund	76,589.28	
Withholding Tax	3,542,645.20	
N. H. - Vt. Hospitalization	24,307.74	
Manchester High Schools Athletic Fund	59,209.01	
Social Security — Regular	1,113,363.35	
Police Officers Guild	11,060.57	
Police Relief Association Dues	12,403.99	
AFL-CIO Union Dues	19,611.40	
United Fund	24,486.76	

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Year Ended December 31, 1974

Revenue Accounts

EXHIBIT E

CASH RECEIPTS — *Continued*			
Water Employees Association		559.00	
Insurance		9,686.39	
Commuter Tax		1,641.50	
High School Athletics — Petty Cash		1,600.00	
First National Retirement Corp.		29,070.25	
Manchester Fire Fighters Local 856		9,770.00	
City of Manchester Employees Retirement		96,412.53	
			7,559,818.13
Special Trust Funds:			
Clinton H. Scovell Fund			13,125.00
Food Stamp Program			180,977.75
Temporary Revenue Loans			18,000,000.00
Total Balance Sheet Accounts			56,405,928.94
Estimated Revenue			
State of New Hampshire:			
Interest and Dividend Tax	$ 297,218.40		
Weights and Measures	2,741.25		
Savings Bank Tax	222,800.50		
School Building Aid	474,872.08		
Rooms and Meals Tax	557,028.36		
School Maintenance and Operation	135,761.00		
TRA "B" Accelerated Program	34,380.00		
Business Profits Tax	3,644,819.92		
Revenue Sharing	700,000.00		
New Home for N. H. Bonds — Model Cities	97,036.61		
		6,166,658.12	
Federal Housing Authority in Lieu of Taxes		30,602.40	

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Year Ended December 31, 1974

Revenue Accounts

EXHIBIT E

CASH RECEIPTS — *Continued*

Licenses:		
Dogs	8,849.00	
Amusements	5,688.75	
All Others	59,922.70	
Junk	200.00	
Miscellaneous Receipts (Tax Collector)	583.00	
		75,243.45
Permits:		
Automobiles 1973-1974	1,158,892.03	
Marriage	5,380.00	
Sewers	12,247.51	
Sunday 1974	6,851.50	
		1,183,371.04
Interest and Cost:		
Interest on Deferred Taxes	39,213.75	
Interest on Tax Titles Redeemed	22,922.63	
Cost on Deferred Taxes	2,075.20	
Cost on Tax Titles Redeemed	890.45	
Penalties Resident Tax 1971-1973	9,829.00	
Administrative Cost on Real Estate and Deeds	38.00	
	74,969.03	
District Court:		
Fines and Forfeits		222,212.11
School Department:		
Telephone Collections	25.54	
Sale of Books	36.10	
		61.64
Finance Department:		
Miscellaneous		454.75
Parks and Recreation Commission:		
Municipal Golf Course	82,227.77	
Athletic Field	6,720.08	
J. F. K. Memorial Coliseum	81,699.25	

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Year Ended December 31, 1974

Revenue Accounts

EXHIBIT E

Estimated Revenue — (Continued)		
Miscellaneous and Other	1,397.90	
McIntyre Ski Area	47,548.83	
Lights	2,628.13	
Programs	1,385.35	
Pools	406.50	
		224,013.81
Manchester Airport Authority		8,565.13
Planning Board		1,091.84
Board of Assessors		273.00
Building Department		45,630.66
Fire Department		994.00
Health Department — Food Licenses		4,4800.00
Health Department — Miscellaneous		1,161.20
Emergency Preparedness		15,617.86
Probation Department		12.50
Police Department:		
Miscellaneous	$26,834.57	
Beano	3,875.00	
Miscellaneous (Bicycles, etc.)	3,816.00	
		34,525.57
Zoning Board of Adjustment		7,515.00
Cemetery Department:		
Sale of Lots and Graves	33,425.00	
Sale of Single Graves	21,365.00	
Interments	37,514.00	
Care of Lots and Graves	225.20	
Miscellaneous	13,100.50	
		105,629.70
Welfare Department — Miscellaneous		168.45
Traffic Department — Miscellaneous		31.50
Registrars		425.00
Gas Refund		20,616.39
Miscellaneous:		
Income from Invested Funds	951,370.79	
Accrued Interest on Bonds	7,962.50	

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Year Ended December 31, 1974

Revenue Accounts

EXHIBIT E

CASH RECEIPTS — *Continued*			
Interest on Bond Anticipation Notes	186.00		
Accrued Interest on Tax Anticipation	725.00		
Commissions on Telephone	309.48		
Parking Meters	335,279.26		
Premium on Tax Anticipation Notes	2,709.00		
Highway Miscellaneous	4,183.95		
Premium on Bonds	1,716.00		
Excess Receipts Tax Deeded Property	2,616.63		
		1,307,058.61	
Total Cash Credited to Estimated Revenue			9,531,382.76
REVENUE APPROPRIATIONS — RECEIPTS			7,262,441.98
			73,199,753.68
Transfers From Non-Revenue Appropriations			
Ray and Tannery Brook		2,815.73	
Notre Dame Bridge Construction		291.20	
Ray and Tannery Brook Enclosure		1,271.19	
Water Filtration Plant		81,218.70	
Sale of Land-University Sytem		132,000.00	
			217,596.82
Transfer from Revenue Sharing			
Medford and Woodcrest Sewer		823.78	
Highway Streets		9,571.75	
Mammoth Road and Bridge Street Improvements		17,349.15	
			27,744.68
Correction of Bond Refund and Bill Warrant			220.00
			73,445,315.18
Cash on Hand and in Banks January 1, 1974			1,580,420.27
TOTAL CASH RECEIPTS			$75,025,735.45

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Year Ended December 31, 1974
Revenue Accounts
EXHIBIT E

CASH DISBURSEMENTS

Balance Sheet Accounts			
Accounts Payable		$ 1,595,182.87	
Less Revenue Sharing Accounts Payable		60,840.74	$ 1,534,342.13
Taxes Bought by Cit:			
Tax Titles			336,586.97
Tax Deeds			729.59
Taxes of 1970 to 1974			77,023.38
			1,948,682.07
Various Funds:			
Manchester Education Association Dues	64.881.00		
Manchester Water Employees Association	559.00		
Employees' Credit Union	1,534,720.56		
U.S. Savings Bonds	71,378.50		
Police Retirement Fund	76,589.28		
Firemen's Retirement Fund	189,081.79		
Teachers' Retirement Fund	336,742.88		
Withholding Taxes	3,542,645.20		
N.H.-Vt. Hospitalization	23,531.69		
High Schools Athletic Fund	61,712.94		
High Schools Athletic Fund Petty Cash	1,200.00		
United Fund	24,486.76		
Social Security — Regular	1,030,748.72		
AFL-CIO Union Dues	19,611.40		
Police Relief Association	12,403.99		
Insurance	9,750.39		
Commuter Tax	1,641.50		
Tax Sheltered Annuities	175,461.45		
Police Officers Guild	11,060.57		
Tailings	145.76		
City of Manchester Employees Retirement	96,412.53		
First National Retirement Corp.	29,070.25		
Firefighters Local 856	9,770.00		
School Cafeteria — Petty Cash	100.00		
Health Department — Food Stamps	180,977.75		
		7,504,683.91	

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Year Ended December 31, 1974
Revenue Accounts
EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Balance Sheet Accounts — continued			
Other Funds:			
Clinton H. Scovell Fund ..	$ 13,125.00		
Library Funds,			
Library Fines, Damaged			
Hosley and Currier	7.00		
and Lost Books	10,752.32		
		23,884.32	
Cafeteria Funds		46,910.42	
Temporary Loans		18,000,000.00	
Revenue of 1973 and Prior Years		384,577.00	
Estimated Revenue		139,811.86	
1975 Airport Authority Charges			
Paid in 1974		7,688.41	
Cash Disbursements Charged to Balance Sheet Accounts			$28,056,237.99
Revenue Appropriations — Disbursements			
Payroll		23,733,721.82	
Expenses		22,129,111.50	
		45,862,833.32	
Less:			
Direct Charges from Revenue			
Sharing Cash	434,612.41		
1973 School Payroll			
Charged in 1974	57,620.00		
		492,232.41	
			45,370,600.91
Total Cash			73,426,838.90
Transfer to Non-Revenue Cash			
Wastewater Treatment			
Facility	376.00		
Airport Authority	394.95		
Parks and Recreation	9,380.00		
		10,150.95	
Checks Returned Insufficient Funds		1,640.16	
Correction of Head Tax		176.00	
Correction Revenue Sharing		5.00	
			11,972.11
			73,438,811.01
Cash on Hand December 31, 1974			1,586,924.44
TOTAL			$75,025,735.45

CITY OF MANCHESTER
SUMMARY OF TAX COLLECTIONS
For the Year Ended December 31, 1974
EXHIBIT E — SCHEDULE 1

	TAXES			
	Property	Poll	Resident	Total
Levy of 1968		$ 76.00		$ 76.00
Levy of 1969		92.00		92.00
Levy of 1970		124.00		124.00
Levy of 1971	$ 126.68		$ 1,180.00	1,306.68
Levy of 1972	23.32		2,140.00	2,163.32
Levy of 1973	1,718,264.95		112,560.00	1,830,824.95
Levy of 1974	23,078,848.34		332,020.00	23,410,868.34
	$24,797,263.29	$292.00	$447,900.00	$25,245,455.29

Tax Redeemed

Taxes Titles		299,825.35
Tax Deeds		596.68
Excess Receipts Tax Deeded Property		2,616.63

Interest

On Deferred Taxes	39,213.75	
On Tax Titles Redeemed	22,922.63	
		62,136.38

Cost and Penalties

On Deferred Taxes	2,075.20	
On Tax Titles	890.45	
Penalty on Resident Tax	12,867.00	
		15,832.65
Miscellaneous		583.00
Administration Cost on Real Estate and Deeds		38.00
TOTAL		$25,627,083.98

CITY OF MANCHESTER

STATEMENT OF CITY CLERK'S RECEIPTS

For the Year Ended December 31, 1974

EXHIBIT E — SCHEDULE 2

*Licenses**		
Motor Vehicle Permits	$1,198,902.06	
Amusement, etc.	5,688.75	
Dog	8,852.00	
Sunday Miscellaneous	7,176.50	
		$1,220,619.31
Permits and Services		
Taxi, Job and Junk Dealers - Writs	417.50	
Marriages	5,380.00	
Corporations and Partnerships	52.00	
Financing Statements	5,448.00	
Terminations and Bills of Sale	434.00	
Titles	16,786.00	
		28,517.50
Miscellaneous		
Public Comfort Station Certification, etc.		36,735.20
TOTAL		$1,285,872.01

* 1974 Receipts applicable to 1975 Revenue are shown as "1975 Revenue Collected in Advance" on the Balance Sheet.

Auto Permits	$40,039.99
Sunday Permits	75.00
	$40,114.99

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Year Ended December 31, 1974

Non-Revenue Accounts

EXHIBIT F

Cash in Banks January 1, 1974		$ 8,517,826.63
Cash Receipts		
Highway:		
Ray Brook-Tannery Brook Enclosures and Youngsville Sanitary Sewer	$ 369,460.92	
Construction-Tannery Brook Drainage Project	525.00	
Stark Lane Sewer Extension and Front Street Sewer	210,201.52	
Construction Sewer Facility and Secondary Wastewater Treatment Plan and Interceptor	5,638,400.00	
Reconstruction Notre Dame Bridge and Planning Phase No. 1	400.00	
School:		
New Center City School and Reconstruction Wilson Street School	145,969.28	
Airport Authority:		
Construction of Runway Ends ADAP 05	186,038.15	
Urban Renewal:		
Amoskeag Millyard Projcet N. H. R-7	242,393.00	
Amoskeag Millyard Interceptor	4,418.04	
Water:		
Water Filtration Plan WS-NH-37	3,058,217.95	
Water Filtration Account	102,188.11	
Water Filtration Pipelines HUD 1023	223,006.24	
Short Term Notes:		
Storm and Sanitary Sewer Projects — Study Phase	33,405.37	
Chandler Portable Classrooms	494.70	
Urban Mass Transportation (Transit Development Phase 1)	50.00	
Manchester Transit Authority	110,491.00	
		10,325,659.28
Loans Authorized	8,300,000.00	
Bond Anticipation Notes	15,445,000.00	
		23,745,000.00

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Year Ended December 31, 1974

Non-Revenue Accounts

EXHIBIT F

Transfers from Revenue Accounts:		
Wastewater Treatment Facility	376.00	
Airport Authority	394.95	
Parks and Recreation	9,380.00	
		10,150.95
Total Receipts		$42,598,636.86
Cash Disbursements		
Accounts Payable	$ 820,917.83	
Highway	9,612,682.34	
Storm and Sanitary Sewer Projects	50 060.29	
Bridges	1,533,313.34	
Reconstruction and Engineering Queen City Bridge	42,379.99	
Schools	1,875,428.53	
Parks and Recreation	678,890.27	
Playground Improvement (1973 Recreational Development Program)	27,921.03	
1973 Recreational Development	2,487.73	
Airport Authority	350,453.77	
Urban Renewal	921,117.87	
Water	5,314,998.84	
Manchester Transit Authority	125,989.90	
	21,356,641.73	
Bond Anticipation Notes	14,830,000.00	
Transfer Charges from Revenue Cash:		
Ray and Tanney Brook and Enclosure $ 4,086.92		
Notre Dame Bridge Construction 291.20		
Water Filtration Plant 81,218.70		
Sale of Land-University System 132,000.00		
West Side Arena 200.00		
	217,796.82	
		36,404,438.55
CASH IN BANKS DECEMBER 31, 1974		$ 6,194,198.31

CITY OF

STATEMENT OF BUDGETARY

For the Year

Revenue

EXHIBIT

Title of Appropriation	Balance From 1973	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
General Government				
Mayor	$ 400.00	$ 44,538.00	$ 37.01	$ 44,975.01
Aldermen	.....	31,500.00	.....	31,500.00
Coordinator of Resources and Development	—4,995.88	.....	21,775.04	16,779.16
Coordinator of Development	2,669.17	.....	.....	2,669.17
Finance	.....	179,021.00	5,867.01	184,888.01
City Employees Retirement Board	.....	27,000.00	.....	27,000.00
Parking Meters	.....	86,166.00	285.64	86,451.64
Tax Collector	.....	76,109.00	3,595.89	79,704.89
Assessors	.....	95,620.00	3,919.88	99,539.88
City Solicitor—Old	.....	12,745.00	5,543.54	18,288.54
City Solicitor—New	.....	25,211.00	.....	25,211.00
City Clerk	.....	119,647.00	7,140.33	126,787.33
City Clerk-Codification of Ordinances	142.62	3,000.00	255.00	3,397.62
Elections	.....	26,765.00	4,961.14	31,726.14
Registrars	.....	22,536.00	2,977.10	25,513.10
Planning Board	.....	88,797.00	8,155.21	96,952.21
Community Renewal Program	—198.36	.....	17,304.00	17,105.64
Housing Code	.....	69,355.00	.....	69,355.00
Zoning Board of Adjustment	.....	6,855.00	1,042.40	7,897.40
Industrial Council	.....	56,189.00	53.69	56,242.69
Personnel	.....	37,338.00	6,470.50	43,808.50
Personnel-Salary, Wage and Fringe Benefit Surgey	3,751.37	.....	.....	3,751.37
Emergency Preparedness	15,000.00	17,174.00	770.37	32,944.37
Land and Buildings				
City Hall	.....	44,057.00	3,046.55	47,103.55
Public Comfort Station	.....	19,529.00	2,938.98	22,467.98
City Hall Annex	.....	27,279.00	4,759.97	32,038.97
Protection of Persons and Property				
Police	.....	1,886,636.00	127,270.12	2,013,906.12
Regional Law Enforcement	2,294.11	.....	22,503.00	24,797.11
District Court	.....	153,237.00	887.18	154,124.18
Public Prosecutor	.....	11,500.00	.....	11,500.00
Probation	.....	73,652.00	104.50	73,756.50
Fire	.....	2,250,045.00	207,594.61	2,457,639.61
Fire Prevention Program	17.29	.....	.....	17.29
Sealer of Weights and Measures	.....	12,144.00	.....	12,144.00
Health and Sanitation				
Health	.....	345,400.00	10,297.05	355,697.05
Cervical Cancer Screening Program	1,447.79	.....	.....	1,447.79
GMCCA Nursing	—1,472.38	.....	1,472.38	-0-
Model Cities Dental Program	7,113.93	.....	3,299.77	10,413.70
Model Cities Teeth on Wheels	.....	.....	778.02	778.02
City Physician	.....	11,977.00	.....	11,977.00
Building				
Building	.....	108,044.00	561.09	108,605.09
Maintenance	.....	277,349.00	22,560.19	299,909.19
Permanent Improvements	24,018.26	69,550.00	1,827.83	95,396.09

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1974

Accounts

G

Cash Expenditures			Liabilities Accrued		Balance Unexpended Over-expended*	
Payroll	Bills	Transfers	December 31 1974	Total Charges	Carried To 1975**	
$ 32,598.00	$ 10,328.39	.....	$ 1,379.94	$ 44,306.33	$ 668.68	
19,200.00	9,834.97	.....	.....	29,034.97	2,465.03	
10,827.25	982.36	.....	494.71	12,304.32	4,475.84**	
.....	.....	.....	.....	.....	2,669.17	
137,666.36	30,514.98	.....	11,885.03	180,066.37	4,821.64	
5,434.14	12,472.07	.....	6,492.00	24,398.21	2,601.79	
72,910.56	9,943.09	.....	1,976.56	84,830.21	1,621.43	
62,757.44	14,745.15	.....	2,244.26	79,746.85	41.96*	
82,891.13	14,660.74	.....	1,963.91	99,515.78	24.10	
16,023.64	1,385.96	.....	.....	17,409.60	878.94	
14,687.19	6,201.44	.....	4,322.37	25,211.00	.....	
111,265.35	10,317.78	.....	4,218.78	125,801.91	985.42	
.....	735.92	.....	.....	735.92	2,661.70**	
24,523.64	6,215.97	.....	.....	30,739.61	986.53	
18,963.28	5,983.03	.....	408.28	25,354.59	158.51	
88,403.82	4,725.77	$ 9.00	2,448.97	95,587.56	1,364.65	
11,114.70	4,102.45	.....	.....	15,217.15	1,888.49**	
64,058.75	3,406.50	.....	1,506.97	68,972.22	382.78	
4,000.00	3,360.78	.....	46.36	7,407.14	490.26	
46,103.31	6,827.69	.....	3,237.69	56,168.69	74.00	
36,968.25	4,660.49	.....	1,070.16	42,698.90	1,109.60	
.....	2,226.82	.....	.....	2,226.82	1,524.55	
11,544.30	16,934.05	.....	1,256.90	29,735.25	3,209.12	
27,245.68	11,520.39	2,227.39	2,895.29	43,888.75	3,214.80	
19,630.94	1,466.15	.....	475.13	21,572.22	895.76	
19,363.20	10,907.61	.....	1,616.57	31,887.38	151.59	
1,731,158.27	146,251.48	8,788.60	75,914.26	1,962,112.61	51,793.51	
17,896.08	3,791.66	.....	572.58	22,260.32	2,536.79**	
145,082.14	550.00	.....	2,695.59	148,327.73	5,796.45	
8,111.44	880.00	.....	1,262.69	10,254.13	1,245.87	
67,656.83	4,401.89	.....	1,781.33	73,840.05	83.55*	
2,238,769.82	150,534.91	767.43	67,369.81	2,457,441.97	197.64	
.....	.....	.....	.....	.....	17.29	
10,493.25	1,014.78	.....	290.38	11,798.41	345.59	
281,557.34	60,510.54	39.34	8,237.78	350,345.00	5,352.05	
.....	.....	.....	.....	.....	1,447.79**	
.....	.....	.....	.....	.....	.....	
1,575.75	3,597.52	.....	224.27	5,397.54	5,016.16**	
1,658.25	430.78	.....	150.75	2,239.78	—1,461.76**	
11,452.05	68.14	.....	233.65	11,753.84	223.16	
95,361.50	10,159.53	72.09	2,466.43	108,059.55	545.54	
175,199.32	111,526.88	561.73	11,635.27	298,923.20	985.99	
.....	73,329.94	9,205.00	2,560.59	85,095.53	(3,801.56	
.....	.....	.....	.....	.....	(6,499.00**	

CITY OF

STATEMENT OF BUDGETARY

For the Year

Revenue

EXHIBIT

Title of Appropriation	Balance From 1973	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
Highway and Traffic				
Traffic	.....	214,272.00	73,030.89	287,302.89
Highway	.....	2,166,104.00	857,727.52	3,023,831.52
Wastewater Treatment Facility	.....	81,190.00	1,369.89	82,559.89
Highway-Gas Subsidy	—68,158.72	.....	348,292.87	280,134.15
Highway Resurfacing	.....	100,000.00	11,464.08	111,464.08
Highway Resurfacing-Oiling	.....	10,000.00	1,596.82	11,596.82
New Sewers	10,878.87	.....	104,519.96	115,398.83
New Sidewalks	.....	30,000.00	14,530.21	44,530.21
New Highways	.....	.....	75,000.00	75,000.00
Incinerator Repairs	21,558.69	15,000.00	.....	36,558.69
Bridge Maintenance	4,051.32	25,000.00	.....	29,051.32
Reconstruction and Resurfacing Parking Lots	21,510.41	.....	.....	21,510.41
Waverly-Coolidge-Head Sewers	.....	.....	20,957.48	20,957.48
Street Lighting				
Street Lighting	30,000.00	405,000.00	.....	435,000.00
Welfare				
Administration and Outside Relief	.....	687,643.00	46,029.80	733,672.80
Old Age Assistance and Aid to Disabled	.....	552,000.00	214.31	552,214.31
Education				
School	.....	12,801,674.00	710,891.46	13,512,565.46
Driver Education	4,717.98	.....	20,506.16	25,224.14
School Cafeteria	.....	.....	1,191,601.88	1,191,601.88
YOUDEV	—12,139.69	.....	102,884.33	90,744.64
Dual Enrollment	238,745.61	.....	11,658.00	250,403.61
School Music Program	6,250.60	.....	.....	6,250.60
Title I Elementary and Secondary Act	—80,715.48	.....	384,103.68	303,388.20
Title II — E S E A	1,162.06	.....	28,578.85	29,740.91
Title III	.....	.....	3,235.32	3,235.32
Adult Basic Education	—4,605.43	.....	46,124.00	41,518.57
SWRL Kindergarten	—307.57	.....	307.57	-0-
School Drug Decision Program	48.47	.....	.....	48.47
School Volunteers Program	20.12	.....	.....	20.12
Career Opportunities Program	22,740.24	.....	47,733.59	70,473.83
Program for the Deaf	43,825.88	.....	208,378.54	252,204.42
Vocational Education	—15,831.40	.....	64,730.40	48,899.00
Project Head Start	36.10	.....	.....	36.10
S T A V E D Grant	445.63	.....	.....	445.63
New School Planning Project	23.72	.....	.....	23.72
Elementary Guidance Services	—10.42	.....	81,014.32	81,003.90
INDICO	5,619.50	.....	24,024.91	29,644.41
Model City Family Educational Services	— .27	.....	.27	-0-
School — MCA Recycled	1,085.24	.....	11,161.40	12,246.64
Special Education	16,481.06	.....	33,395.25	49,876.31
Library	3,930.00	403,086.00	7,457.40	414,473.40

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1974

Accounts

G

Cash Expenditures		Transfers	Liabilities Accrued	Total Charges	Balance Unexpended Over-expended*
Payroll	Bills		December 31 1974		Carried To 1975**
148,092.59	122,535.08	80.80	15,815.71	286,524.18	778.71
2,229,478.87	656,945.05	2,360.56	135,047.04	3,023,831.52	.....
45,591.20	8,087.73	8,676.50	2,113.99	64,469.42	18,090.47
.....	27,500.00	344,463.75	.....	371,963.75	—91,829.60**
30,011.75	7,775.98	73,676.35	.....	111,464.08	.....
4,672.08	.....	6,924.74	.....	11,596.82	.....
20,907.85	689.89	21,201.42	.....	42,799.16	72,599.67**
24,649.67	.....	19,880.54	.....	44,530.21	.....
23,996.36	.....	51,003.64	.....	75,000.00	.....
.....	10,042.61	.....	371.90	10,414.51	26,144.18**
3,055.62	10,762.48	1,250.75	11,385.00	26,453.85	2,597.47**
.....	13,217.99	.....	.....	13,217.99	8,292.42**
1,886.53	11,152.13	13,515.97	15,622.18	42,176.81	—21,219.33**
.....	355,974.90	.....	35,770.47	391,745.37	43,254.63**
56,615.58	586,197.69	11.00	77,580.60	720,404.87	13,267.93
.....	437,236.65	.....	78,330.71	515,567.36	36,646.95
11,237,435.75	1,984,005.43	21,100.00	269,128.82	13,511,670.00	895.46
19,613.50	4,565.52	.....	3,633.51	27,812.53	—2,588.39**
333,878.53	756,751.90	46,910.42	603.38	1,138,144.23	53,457.65**
59,937.35	32,281.95	.....	2,924.41	95,143.71	—4,399.07**
.....	172,201.96	26.30	5,845.35	178,073.61	72,330.00**
.....	6,182.83	.....	.....	6,182.83	67.77**
210,019.49	126,665.05	.....	14,226.89	350,911.43	—47,523.23**
.....	33,298.65	.....	.....	33,298.65	—3,557.74**
.....	3,594.30	.....	.....	3,594.30	—358.98**
36,813.39	15,463.87	.....	1,032.99	53,310.25	—11,791.68**
.....	.....	.....	.....	.....	.....
.....	48.47	.....	.....	48.47	.....
.....	20.12	.....	.....	20.12	.....
34,442.35	33,523.18	.....	282.13	68,247.66	2,226.17**
184,793.43	60,153.31	.....	9,882.95	254,829.69	—2,625.27**
6,472.50	47,185.20	.....	6,556.88	60,214.58	—11,315.58**
.....	36.10	.....	.....	36.10	.....
.....	.....	62.68	52.00	114.68	330.95**
.....	24.92	.....	.....	24.92	—1.20**
65,704.99	19,778.43	.....	4,397.24	89,880.66	—8,876.76**
.....	15,660.59	.....	2,160.76	17,821.35	11,823.06**
.....	.....	.....	.....	.....	.....
.....	14,081.49	.....	.....	14,081.49	—1,834.85**
.....	49,678.41	.....	.....	49,678.41	197.90**
316,064.27	70,460.05	36.96	14,302.69	400,863.97	13,609.43

CITY OF

STATEMENT OF BUDGETARY

For the Year

Revenue

EXHIBIT

Title of Appropriation	Balance From 1973	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
Parks-Recreation and Aviation				
Manchester Airport Authority	.....	230,804.00	32,444.33	263,248.33
Parks and Recreation Commission	.....	667,912.00	67,542.30	735,454.30
Westside Coliseum	.....	17,188.00	6,517.22	23,705.22
Parks and Recreation Model Cities	—64,817.65	.....	158,845.55	94,027.90
Non-Departmental				
Pensions	.....	800,000.00	1,587.54	801,587.54
Employes Retirement Pensions	.....	250,000.00	26,353.30	276,353.30
Firemen's State Pension	.....	155,000.00	.....	155,000.00
Police State Pension	.....	100,000.00	.....	100,000.00
Teachers' State Pension	.....	200,000.00	3,305.59	203,305.59
Social Security	.....	1,030,000.00	77,304.88	1,107,304.88
Reserve for Abatements	.....	250,000.00	.....	250,000.00
Interest on Abatements	500.00	.....	.....	500.00
Reserve for Discounts	.....	150,000.00	34,833.96	184,833.96
Health Insurance	.....	500,000.00	790.13	500,790.13
Fire Insurance on Public Buildings	.....	62,000.00	15.00	62,015.00
Insurance Account	.....	275,000.00	.....	275,000.00
Insurance and Actuarial Services	.....	1,000.00	.....	1,000.00
Insurance-W. C. Retro Adjustment	.....	.....	118,722.00	118,722.00
Refunds	.....	3,500.00	700.00	4,200.00
Contingency	.....	150,000.00	.....	150,000.00
Civic Contributions	.....	53,054.00	.....	53,054.00
Incidentals	.....	45,000.00	9,113.41	54,113.41
Damages and Claims	.....	3,000.00	.....	3,000.00
Auditing	.....	12,000.00	.....	12,000.00
Cash Variations	.....	100.00	.....	100.00
Salary and Wage Adjustment Account	.....	1,300,000.00	.....	1,300,000.00
Other Accounts				
Capital Reserve Fund	204,561.99	225,100.00	55,123.23	484,785.22
Municipal Garage Account	16,972.95	.....	28,208.34	45,181.29
Transit Study	5,000.00	.....	.....	5,000.00
Sale of Land — Vine Street Fire Station	1,146.17	.....	.....	1,146.17
Derryfield Land Purchase	348.00	.....	.....	348.00
Piscataquog River Open Space Account	14,866.25	.....	27,000.00	41,866.25
Sale of Land — Bonneville	1,480.00	.....	.....	1,480.00
Sale of Land-University System	.....	.....	152,314.36	152,314.36
Sale of Land, Appraisals, etc.	.....	.....	2,424.17	2,424.17
Urban Beautification 1971	57,300.24	.....	.....	57,300.24
1972 Recreation Development	27,457.14	.....	161,691.76	189,148.90
1973 Recreation Development Program	14,812.68	.....	10,400.00	25,212.68
Special Playground Improvement Account	21,088.56	.....	5,979.20	27,067.76

MANCHESTER

APPROPRIATIONS AND EXPENDITURES
Ended December 31, 1974
Accounts
G

Cash Expenditures		Transfers	Liabilities Accrued December 31 1974	Total Charges	Balance Unexpended Over-expended°
Payroll	Bills				Carried To 1975°°
100,714.40	139,710.57	7,880.95	10,495.86	258,801.78	4,446.55
486,135.66	220,169.01	9,380.00	28,987.77	744,672.44	9,218.14°
.....	2,534.98	208.05	1,930.47	4,673.50	19,031.72
80.340.44	43,017.66	.....	3,490.53	126,848.63	—32,820.73°°
762,833.79	.....	.....	14,474.66	777,308.45	24,279.09
22,454.57	.....	.....	253,898.73	276,353.30	.....
.....	134,494.78	.....	.....	134,494.78	20,505.22
.....	87,357.77	.....	.....	87,357.77	12,642.23
.....	67,451.82	.....	135,853.77	203,305.59	.....
.....	819,663.61	8,196.15	267,721.01	1,095,580.77	11,724.11
.....	.....	249,953.93	.....	249,953.93	46.07
.....	.....	.....	.....	.....	500.00°°
.....	.....	184,833.96	.....	184,833.96	.....
.....	171,079.36	40.56	111.80	471,231.72	29,558.41
.....	60,890.00	.....	.....	60,890.00	1,125.00
.....	250,286.00	.....	18,633.00	268,919.00	6,081.00
.....	.....	.....	.....	.....	1,000.00°°
.....	.....	.....	.....	.....	118,722.00°°
.....	3,980.80	.....	107.48	4,088.28	111.72
.....	.....	80,976.72	.....	80,976.72	69,023.28
.....	50.082.31	.....	376.40	50.458.71	2,595.29
.....	52,164.64	.....	52,288.78	77,453.42	23,340.01°
.....	2,330.00	.....	.....	2,330.00	670.00
.....	.....	.....	12,000.00	12,000.00	.....
.....	5.80	.....	30.42	36.22	63.78
.....	.....	1,152,624.28	.....	1,152,624.28	147,375.72
.....	381,586.73	18,548.22	18,622.70	418,757.65	66,027.57°°
.....	.....	.....	.....	.....	45,181.29°°
.....	.....	.....	.....	.....	5,000.00
.....	.....	1,146.17	.....	1,146.17	.....
.....	.....	348.00	.....	348.00	.....
.....	20,845.88	.....	.....	20,845.88	21,020.37°°
.....	550.00	930.00	.....	1,480.00	.....
.....	.....	.....	850.00	850.00	151,464.36°°
.....	.....	.....	.....	.....	2,424.17°°
.....	.....	27,000.00	.....	27,000.00	30,300.24°°
.....	1,500.00	.....	.....	1,500.00	187,648.90°°
.....	138,419.14	.....	.....	138,419.14	—113,206.46°°
.....	3,463.75	.....	.....	3,463.75	23,604.01°°

CITY OF

STATEMENT OF BUDGETARY

For the Year

Revenue

EXHIBIT

Title of Appropriation	Balance From 1973	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
Emergency Employment Act Grant #5	—2,483.66		110,668.32	108,184.66
Emergency Employment Act Grant #6	35,841.04		25,370.84	61,211.88
Youth Services Program	—33,696.48		151,239.51	117,543.03
Bradford Young House	—9,754.69		32,695.65	22,940.96
Driver Safety Account	150.00			150.00
New Center City School	—59,069.86		460,219.02	401,149.16
HUD Neighborhood Facility Grant			271,060.02	271,060.02
Parks and Recreation Maintenance Building	53,826.00		130.00	53,956.00
Hallsville School Renovations	81,680.00			81,680.00
1973 Public Storm Damage	162,441 10		16,258.35	178,699.45
Fire Safety Equipment	24,960.00			24,960.00
Central High School Fire Damage	3,198.45			3,198.45
Transit Facility Study Account	10,000.00			10,000.00
Ammon Terminal Fire Damage			453,339.71	453,339.71
Energy Committee		500.00		500.00
Bi-Centennial Committee		6,000.00		6,000.00
Federal Annual Arrangement 1973		46,000.00		46,000.00
Federal Annual Arrangement 1974		147,585.00		147,585.00
Webster School Fire Damage			341,430.00	341,430.00
Parkside Junior High Fire Damage			922.22	922.22
Public Service Enterprises				
Water	112.39		3,416,224.22	3,416,336.61
Cemetery	12,210.67	162,219.00	119,469.07	293,898.74
Interest and Maturing Debt				
Interest on Temporary Loans		797,000.00	167,222.00	964,222.00
Interest on General Loans		1,592,738.75	61,371.92	1,654,110.67
Maturing Debt		4,652,750.00	181,250.00	4,834,000.00
Other Government Units				
Hillsborough County Tax		1,007,816.82		1,007,816.82
Model Cities	—152,649.98		906,673.27	754,023.29
Human Services Coordinating Committee			19,866.00	19,866.00
Revenue Sharing Accounts				
Library Fire Detection System	25,000.00			25,000.00
Highway Front Street Bridge Replacement	89,186.97			89,186.97
Highway Medford-Woodcrest Sewer	6,568.50			6,568.50
Highway Mammoth Road and Bridge Street Improvements	17,349.15			17,349.15
Permanent Improvements Green Acres School	—7,740.00			—7,740.00

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1974

Accounts

G

Cash Expenditures			Liabilities Accrued December		Balance Unexpended Over-expended*
Payroll	Bills	Transfers	31 1974	Total Charges	Carried To 1975**
77,866.51	7,865.87	.....	5,748.87	91,481.25	16,703.41**
27,558.16	18,000.00	.....	265.38	45,823.54	15,388.34**
67,964.39	83,052.73	.....	3,852.81	154,869.93	—37,326.90**
16,944.48	5,996.48	.....	.....	22,940.96	.....
.....	.....	.....	.....	.....	150.00**
9,577.84	435,259.52	.....	.....	444,837.36	—43,688.20**
.....	251,416.57	.....	32,602.35	284,018.92	—12,958.90**
.....	53,631.09	.....	.....	53,631.09	324.91**
.....	51,271.09	.....	.....	51,271.09	30,408.91**
.....	.....	178,699.45	.....	178,699.45	.....
.....	21,953.11	2,597.00	.....	24,550.11	409.89
.....	3,198.38	.07	.....	3,198.45	.....
.....	7,462.05	.....	.....	7,462.05	2,537.95**
.....	109,293.29	.....	56,193.00	165,486.29	287,853.42**
.....	13.75	.....	.....	13.75	486.25
3,375.00	1,128.01	.....	1,023.73	5,526.74	473.26
.....	32,363.00	.....	.....	32,363.00	13,637.00**
.....	39,830.78	5,584.00	.....	45,414.78	102,170.22**
.....	126,614.59	.....	300.57	126,915.16	214,514.84**
.....	.....	.....	.....	.....	922.22
934,779.90	1,923,762.26	1,381.00	158,064.05	3,017,987.21	398,349.40**
209,758.39	72,111.70	237.78	7,998.53	290,106.40	3,792.34
.....	925,556.27	37,276.83	.....	962,833.10	1,388.90
.....	1,654,110.67	.....	.....	1,654,110.67	.....
.....	4,824,000.00	9,000.00	.....	4,833,000.00	1,000.00
.....	1,007,816.82	.....	.....	1,007,816.82	.....
87,750.88	616,206.29	562.81	22,524.32	727,044.30	26,978.99**
21,211.80	11,880.64	.....	3,758.19	36,850.63	—16,984.63**
.....	16,995.00	.....	.....	16,995.00	8,005.00**
.....	85,081.22	.....	.....	85,081.22	4,105.75**
466.22	5,278.50	823.78	.....	6,568.50	.....
.....	.....	17,349.15	.....	17,349.15	.....
.....	.....	.....	.....	.....	—7,740.00**

CITY OF

STATEMENT OF BUDGETARY

For the Year

Revenue

EXHIBIT

Title of Appropriation	Balance From 1973	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
Permanent Improvements:				
Library	25,040.00	.....	.....	25,040.00
Webster School	18,500.00	.....	.....	18,500.00
West High School	3,734.00	.....	.....	3,734.00
Wilson School	8,910.00	.....	.....	8,910.00
Manchester Transit Authority	.....	.....	128,730.00	128,730.00
Airport Rebuild Runway 6-24	.....	.....	45,000.00	45,000.00
City Clerk Microfilm Project	.....	.....	25,000.00	25,000.00
Renovations Franklin School	.....	.....	450,000.00	450,000.00
Fire Department New Pumper	.....	.....	100,000.00	100,000.00
Highway:				
Varney Street Sewer	.....	.....	45,000.00	45,000.00
Christian Brook Design	.....	.....	40,000.00	40,000.00
Streets-Dunbar	.....	.....	33,000.00	33,000.00
Streets-Depot	.....	.....	26,000.00	26,000.00
Sanitary Landfill Study	.....	.....	35,000.00	35,000.00
Sanitary Landfill Acquisition	.....	.....	60,000.00	60,000.00
Second Street Bridge Reconstruction	.....	.....	120,080.00	120,080.00
Improvements:				
Central High Roof	.....	.....	19,700.00	19,700.00
Highway Garage Roof	.....	.....	62,400.00	62,400.00
City Hall Windows	.....	.....	65,000.00	65,000.00
Police Department Headquarters Design	.....	.....	100,000.00	100,000.00
GRAND TOTALS	$915,580.37	$38,700,201.57	$14,104,112.54	$53,719,894.48

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1974

Accounts

G

Cash Expenditures			Liabilities Accrued December		Balance Unexpended Over-expended°
Payroll	Bills	Transfers	31, 1974	Total Charges	Carried To 1975°°
.....	20,781.00	.....	.....	20,781.00	4,259.00°°
.....	7,588.00	.....	.....	7,588.00	10,912.00°°
.....	.....	.....	.....	.....	3,734.00°°
.....	13,713.28	.....	.....	13,713.28	—4,803.28°°
.....	128,730.00	.....	.....	128,730.00	.....
.....	45,000.00	.....	.....	45,000.00	.....
.....	.....	.....	.....	.....	25,000.00°°
.....	12,500.00	.....	12,500.00	25,000.00	425,000.00°°
.....	.....	.....	.....	.....	100,000.00°°
.....	.....	.....	242.00	242.00	44,758.00°°
.....	.....	.....	.....	.....	40,000.00°°
.....	.....	.....	.....	.....	33,000.00°°
5,702.77	.....	9,571.75	.....	15,274.52	10,725.48°°
.....	.....	.....	.....	.....	35,000.00°°
.....	.....	.....	.....	.....	60,000.00°°
.....	77,274.97	.....	884.07	78,159.04	41,920.96°°
.....	14,316.10	.....	6,460.00	20,776.10	—1,076.10°°
.....	1,185.35	1,700.00	.....	2,885.35	59,514.65°°
.....	.....	.....	.....	.....	65,000.00°°
.....	.....	.....	10,000.00	10,000.00	90,000.00°°
$23,733,721.82	$22,129,111.50	$2,639,703.57	$2,047,694.11	$50,550,231.00	$3,169,663.48

Unexpended Balance	$ 546,644.00
Overexpended Balance	32,683.66
Carried to 1975	2,655,703.14
	$3,169,663.48

CITY OF MANCHESTER

STATEMENT OF WELFARE DEPARTMENT EXPENDITURES CASH AND ACCRUAL

For the Year Ended December 31, 1974

EXHIBIT G — SCHEDULE 1

Administrative Salaries		
Salaries		$ 57,824.96
Expenditures		
Administration Bills		6,521.92
Outside Relief:		
Provisions	$194,168.74	
Fuel	7,765.90	
Clothing	1,272.36	
Board, Care and Personal Aid	83,390.63	
Rents	145,233.70	
Professional Services	45,641.39	
Medicine	24,183.41	
Hospitalization	111,313.78	
Burials	6,450.00	
Electricity	7,627.80	
Natural Gas	13,031.45	
Out-of-Town Aid	2,152.34	
Bus and Transportation	858.20	
Miscellaneous	358.09	
Personal Aid	180.00	
		643,627.79
Undistributed Commitments		12,419.20
TOTAL EXPENDITURES		$720,393.87

CITY OF MANCHESTER

STATEMENT OF CEMETERY DEPARTMENT EXPENDITURES CASH AND ACCRUAL

For the Year Ended December 31, 1974

EXHIBIT G — SCHEDULE 2

Payrolls		213,107.30
Other Expenditures		
Office Supplies and Expenses	$ 62.86	
Telephone	777.14	
Postage	119.40	
Printing	124.75	
Insurance	649.00	
Professional Services	6.00	
Advertising and Publicity	16.23	
Duplicating Services	144.50	
Periodicals, Subscriptions and Dues	90.00	
Rental	55.66	
Maintenance and Repair of Machinery and Equipment	1,763.31	
Freight and Storage	47.51	
Gasoline, Oil Diesel Fuel, Kerosene and Lublication	4,407.01	
Tires, Tubes, Batteries and Wheels	1,070.73	
Motor Vehicle Repairs and Parts	3,486.25	
Minor Apparatus and Tools	731.24	
Hose Maintenance	23.03	
Radio Communications	206.52	
Electricity	1,968.76	
Fuel Oil	8,684.46	
Building Materials and Supplies	288.14	
Training Courses	70.00	
Construction Materials and Supplies	3,182.09	
Contract Work	4,738.35	
Pavement Maintenance	212.40	
Cement Containers	5,314.25	
New Lot Development	186.74	
Lawn Supplies	2,482.81	
Tree Supplies	24.50	
Uniforms and Equipment	290.47	
Fire Extinguishers	32.00	
Medicine and Medical Supplies	23.52	
Equipment	4,482.66	
Special Projects	30,848.11	
		76,610.40
TOTAL EXPENDITURES		$289,717.70

CITY OF MANCHESTER

STATEMENT OF POLICE DEPARTMENT EXPENDITURES CASH AND ACCRUAL

For the Year Ended December 31, 1974

EXHIBIT G SCHEDULE 3

Salaries		$1,775,250.96
Expenditures (Net)		
Ammunition	$ 1,447.39	
Alarm Maintenance	185.85	
Books and Book Binding	520.20	
Building Supplies	19.90	
Contract Work	175.00	
Court Cases Meals	483.72	
Duplication Service	3,213.01	
Electricity and Gas	3,918.85	
Equipment — Furniture and Fixtures	6,795.67	
Finger Prints	85.92	
Fire Extinguishers	128.90	
Freight and Storage	105.17	
Fuel and Oil	7,745.11	
Gas and Oil	55,416.62	
Hospital	12.00	
Insurance	3,745.00	
Impounded Dogs	346.73	
Janitorial Supplies	749.09	
K-9 Corps	133.31	
Laundry and Bedding	1,097.04	
Licenses	103.00	
Medicine and Medical Supplies	812.19	
Minor Apparatus and Tools	708.28	
Motor Vehicle	3,530.00	
Motor Vehicle Repair and Parts	11,165.89	
Office Supplies	1,583.22	
Periodicals, Dues and Subscriptions	331.00	
Photography	1,221.90	
Police Training Courses	121.90	
Postage	1,350.00	
Printing	1,573.40	
Professional Services	22.00	
Radio Communication	3,905.71	
Rentals	234.00	
Repairs and Maintenance Equipment	1,022.98	
Special Projects	13,052.40	
Telephone	7,302.78	
Travel, Conventions and Meetings	452.30	
Tires, Tubes and Batteries	6,076.52	
Uniform Allowance	33,500.00	
Uniforms and Equipment	1,769.54	
		176,163.49
TOTAL EXPENDITURES		$1,951,414.45

CITY OF MANCHESTER

STATEMENT OF FIRE DEPARTMENT EXPENDITURES CASH AND ACCRUAL

For the Year Ended December 31, 1974

EXHIBIT G — SCHEDULE 4

Salaries		$2,288,401.77
Expenditures (Net)		
Advertising and Publicity	$ 161.30	
Books	557.85	
Construction Material and Supplies	693.33	
Contract Work	57.50	
Duplicating Service	240.62	
Electricity and Gas	10,250.63	
Equipment	9,951.11	
Fire Alarm Maintenance	2,848.42	
Fire Extinguishers	917.37	
Freight and Storage	460.29	
Fuel Oil	30,651.94	
Gas and Oil	11,442.87	
Hose Maintenance and Tools	533.59	
Insurance	3,107.00	
Janitorial Supplies	3,746.76	
Laundry, Furniture and Bedding	2,729.42	
Licenses	20.00	
Medicine and Medical Supplies	978.73	
Minor Apparatus and Tools	1,637.73	
Motor Vehicle Repairs and Parts	13,073.79	
Natural Gas	1,125.54	
Office Supplies	354.01	
Photography	540.18	
Postage	538.90	
Printing and Stationery	1,268.95	
Professional Services	2.00	
Provisions	13.98	
Radio Communication	2,203.54	
Repairs Machinery and Equipment	1,057.99	
Service Agreements	432.00	
Special Projects	6,553.79	
Subscriptions, Periodicals and Books	187.50	
Telephone	5,711.69	
Tires, Tubes and Batteries	5,224.70	
Training Courses	483.03	
Travel and Conventions	80.00	
Uniform Allowance	45,050.00	
Uniforms and Equipment	620.98	
		165,509.03
TOTAL EXPENDITURES		$2,453,910.80

CITY OF

STATEMENT OF BUDGETARY

For the Year

Non-Revenue

EXHIBIT

	Balances From 1973	Appropri-ations	Cash Receipts and Other Credits	Total Amount Available
Highway				
Ray Brook-Tannery Brook Enc. and Youngsville Sanitary Sewer	$—170,512.73	.....	$ 369,460.92	$ 198,948.19
Conseruceion Tannery Brook Drainage Project	.....	$ 301,000.00	525.00	301,525.00
Reconstruction of South Willow Street	1,352,866.53	430,000.00	.....	1,782,866.53
Water Pollution Abatement Program (3rd Phase)	180,190.47	.....	.....	180,190.47
Amoskeag Millyard Interceptor Sewer	55,277.07	....	4,418.04	59,695.11
Construction of Storm and Sanitary Sewers	382,897.68	.....	.....	382,897.68
Stark Lane Sewer	100,000.00	.....	.....	100,000.00
Starak Lane Sewer Extension and Front Street Sewer	.....	188,000.00	210,201.52	398,201.52
Youngsville Sewers	101,215.38	.....	.....	101,215.38
Candia Road and South Jewett Street Drain	30,932.21	.....	.....	30,932.21
Construction of Sewer Facility and Sec. Waste-water Treatment Plant Interceptor	6,661,460.43	.....	5,663,012.63	12,324,473.06
Bridges				
Construction Bridge - Granite at Quincy Street	1,765.18	.....	.....	1,765.18
Construction Nazaire Biron Bridge	48,668.75	....	.....	48,668.75
Reconstruction of Notre Dame Bridge and Planning Phase #1	1,456,773.79	75,000.00	400.00	1,532,173.79
Design and Reconstruction of Queen City Bridge	.....	1,036,000.00	34.77	1,036,034.77
School				
Construction of Two Elementary Schools	37.09	.....	.....	37.09
Connor Memorial Field Sprinkler	.06	.....	.....	.06
Central High Annex-Equipment	6,335.60	. .....	.....	6,335.60
New Center City School and Reconstruction Wilson Street School	1,500,000.00	440,000.00	145,969.28	2,085,969.28
Acquisition ofLand for Northwest Elementary School	.....	50,000.00	.....	50,000.00
Acquisition of Land for New Vocational Education School	.....	200,000.00	.....	200,000.00
Parks and Recreation				
Derryfield Ski Slope	226.35	.....	.....	226.35
Parks and Recreation Maintenance Building	3,627.23	.....	.....	3,627.23
West Side Ice Arena	594,082.47	185,000.00	9,380.00	788,462.47

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1974

Accounts

H

Cash Expenditures Payroll	Bills	Transfers and Other Debits	Liabilities Accrued December 31, 1974	Total Charges	Balances Carried To 1975
$1,089.62	$ 213,430.58	$ 4,086.92	.....	$ 218,607.12	$ —19,658.93
.....	682.75	.....	$ 4,091.04	4,773.79	296,751.21
.....	139,362.62	.....	.....	139,362.62	1,643,503.91
.....	176,184.63	.....	1,050.00	177,234.63	2,955.84
.....	35,458.48	24,236.63	.....	59,695.11	.....
.....	174,510.61	.....	109,170.70	283,681.31	99,216.37
.....	.....	.....	.....	.....	100,000.00
.....	.....	132,000.00	.....	132,000.00	266,201.52
.....	73,236.00	.....	.....	73,236.00	27,979.38
.....	.....	.....	.....	.....	30,932.21
.....	8,798,727.05	380,582.24	1,210,233.85	10,389,543.14	1,934.929.92
.....	.....	.....	.....	.....	1,765.18
.....	975.00	.....	.....	975.00	47,693.75
660.43	675,821.22	640,291.20	137,677.45	1,454,450.30	77,723.49
.....	855,856.69	.....	.....	855,856.69	180,178.08
.....	.....	37.09	.....	37.09	.....
.....	.....	.06	.....	.06	.....
.....	4,893.40	.....	883.91	5,777.31	558.29
.....	1,870,535.13	.....	9,785.82	1,880,320.95	205,648.33
.....	.....	.....	.....	.....	50,000.00
.....	.....	.....	.....	.....	200,000.00
.....	.....	.....	.....	.....	226.35
.....	1,725.00	.....	.....	1,725.00	1,902.23
.....	677,165.27	200.00	69,057.81	746,423.08	42,039.39

CITY OF

STATEMENT OF BUDGETARY

For the Year

Non-Revenue

EXHIBIT

	Balances From 1973	Appropriations	Cash Receipts and Other Credits	Total Amount Available
Airport Authority				
Land Acquisition 9-27-018.05	1,623.78			1,623.78
ADAP Project 8-33-0011-01	772.72			772.72
Construction of Runway Ends ADAP 05	62,500.00		198,933.10	261,433.10
Rebuilt Taxiway			25,000.00	25,000.00
Fire				
New Central Fire Station	376.69			376.69
Urban Renewal				
Amoskeag Millyard Project N. H. R-7	682,698.76		622,975.24	1,305,674.00
The Hampshire Plaza Project	250,000.00			250,000.00
Grenier Field Industrial Park	230,069.94			230,069.94
Water				
Water Filtration Plant — WS - NH - 37	—404,564.38		3,058,217.95	2,653,653.57
Water Filtration Projects	2,021,376.10		102,188.11	2,123,564.21
Water Filtration Pipelines Hud 1023	630,675.00		223,006.24	853,681.24
Permanent Improvements		700,000.00		700,000.00
Short Term Notes				
Water Pollution Abatement Program	7,424.26			7,424.26
1971 Urban Beautification Program	56,604.81			56,604.81
1972 Recreation Development Program	963.03			963.03
Storm and Sanitary Sewer Projects-Study Phase	74,898.19		33,405.37	108,303.56
Chandler Portable Classrooms	—494.70		494.70	
Reconstruction Engineering of Queen City Bridge	72,141.04			72,141.04
Playground Improvements (1973 Recreational Development Program)	90,000.00			90,000.00
Urban Mass Transportation (Transit Development-Phase I)		185,000.00	110,541.00	295,541.00
Manchester Transit Authority				
(Transit Development Phase II) Construction and Equipping Maintenance and Office Building		390,000.00	110,491.00	500,491.00
TOTALS	$ 16,082,908.80	$ 4,180,000.00	$10,888,654.87	$31,151,563.67

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1974

Accounts

H

Cash Expenditures Payroll	Cash Expenditures Bills	Transfers and Other Debits	Liabilities Accrued December 31, 1974	Total Charges	Balances Carried To 1975
.....	.....	.....	.....	.....	1,623.78
.....	82.69	.....	.....	82.69	690.03
.....	350,371.08	.....	.....	350,371.08	—88,937.98
.....	.....	.....	.....	.....	25,000.00
.....	.....	376.69	.....	376.69	.....
.....	921,117.87	.....	.....	921,117.87	384,556.13
.....	.....	37,086.16	.....	37,086.16	212,913.84
.....	.....	.....	.....	.....	230,069.94
.....	2,420,971.53	.....	58,025.02	2,478,996.55	174,657.02
.....	1,829,079.76	281,218.70	.....	2,110,298.46	13,265.75
.....	714,231.93	.....	469.66	714,701.59	138,979.65
.....	350,715.62	.....	209,269.07	559,984.69	140,015.31
.....	.....	.....	500.00	500.00	6,924.26
.....	.....	.....	.....	.....	56,604.81
.....	.....	.....	.....	.....	963.03
.....	50,060.29	.....	.....	50,060.29	58,243.27
.....	42,379.99	34.77	2,475.18	44,889.94	27,251.10
.....	30,408.76	.....	.....	30,408.76	59,921.24
.....	.....	.....	9,002.13	9,002.13	286,538.87
.....	125,989.90	110,491.00	3,536.00	240,016.90	260,474.10
$1,750.05	$20,533,973.85	$1,610,541.46	$1,825,227.64	$23,971,593.00	$7,179,970.67

CITY OF

STATEMENT OF APPROPRIATIONS —

For the Year

Revenue

EXHIBIT

	Departmental Appropriations	Cash and Other Credits	Transfer From Bond Issue	Inter Depart-mental Transfers
Administration	$ 153,000.00	.....	$ 1,865.08	$165,416.09
Highway Maintenance	352,480.86	$109,398.15	.....	.....
Sewer Maintenance	207,276.20	29,050.65	.....	.....
Refuse Disposal	898,998.47	.....	.....	.....
Street Cleaning	101,000.00	437.50	.....	.....
Engineering Department	232,000.00	13,061.85	1,177.94	8,879.87
Vacation and Holidays	207,000.00	.....	.....	.....
Sick Leave	95,000.00	.....	.....	.....
Construction Material and Supplies	72,641.50	4,021.78	719.14	214,888.90
Snow and Ice	275,000.00	475.84	.....	.....
Garage	60,000.00	18,147.77	463.60	459,093.45
Insurance	.....	.....	152.36	110,259.33
Special Projects	5,000.00	600.00	.....	.....
Wastewater Treatment Facility				
	$2,639,397.03	$175,193.54	$ 4,378.12	$958,537.64
Wastewater Treatment Facility	$ 81,835.80	.....	.....	.....
HighwayWaverly-Coolidge-Head Sewers	.....	.....	.....	$ 20,957.48

SPECIAL

	Balances Carried From 1973	Departmental Appropri-ations	Cash and Other Credits	Total Credits
New Sewers	$ 10,878.87	.....	$100,950.76	$111,829.63
New Highways	.....	.....	75,000.00	75,000.00
Highway Resurfacing	.....	$100,000.00	11,464.08	111,464.08
Highway Resurfacing — Oiling	.....	10,000.00	.....	10,000.00
Bridge Maintenance	4,051.32	25,000.00	.....	29,051.32
Incinerator Repairs	21,558.69	15,000.00	.....	36,558.69
New Sidewalks and Curbing	.....	30,000.00	14,530.21	44,530.21
Highway Gas Subsidy	—68,158.72	.....	3,829.12	—64,329.60
	$ —31,669.84	$180,000.00	$205,774.17	$354,104.33
REVENUE SHARING				
Medford-Worcester Sewer		$ 6,568.50	$ —564.74	$ 6,003.76
Mammoth Rd.-Bridge St. Improvement		17,349.15	.....	17,349.15
Front Street Bridge Replacement		89,186.97	.....	89,186.97
Varney Street Sewer		.....	45,000.00	45,000.00
Christian Brook Design		.....	40,000.00	40,000.00
Streets-Dunbar		.....	33,000.00	33,000.00
Streets-Depot		.....	26,000.00	26,000.00
Sanitary Landfill Study		.....	35,000.00	35,000.00
Sanitary Lndfill Acquisition		.....	60,000.00	60,000.00
Second Street Bridge Reconstruction		.....	120,080.00	120,080.00
		$113,104.62	$358,515.26	$471,619.88

MANCHESTER

HIGHWAY DEPARTMENT

Ended December 31, 1974

Accounts

I

Total Credits	Expenditures: Payroll	Expenditures: Bills	Inter-Departmental Transfers	Total Charges	Departmental Appropriations Unexpended Over expended*
$ 300,281.17	$ 261,261.69	$ 29,208.81	$ 17,100.30	$ 307,570.80	$ 7,289.63*
461,879.01	229,046.38	40,127.63	192,705.00	461,879.01	.....
236,326.85	153,540.44	10,930.15	71,856.26	236,326.85	.....
898,998.47	664,685.97	22,025.45	249,609.61	936,321.03	37,322.56*
101,437.50	50,254.50	.....	55,594.44	105,848.94	4,411.44*
255,119.66	246,739.02	5,268.39	23,232.19	275,239.60	20,119.94*
207,000.00	203,740.95	.....	14,771.22	218,512.17	11,512.17*
95,000.00	92,894.12	.....	6,734.83	99,628.95	4,628.95*
292,271.32	10,779.75	265,175.34	14,875.12	290,830.21	1,441.11
275,475.84	125,940.95	103,630.90	64,412.57	293,984.42	18,508.58*
537,704.82	237,632.99	241,355.86	54,996.95	533,985.80	3,719.02
110,411.69	.....	7,661.00	.....	7,661.00	102,750.69
5,600.00	2,236.26	6,183.56	484.66	8,904.66	3,304.48*
.....	766.76	.....	46.31	813.07	813.07*
$3,777,506.33	$2,279,519.78	$731,567.09	$766,419.46	$3,777,506.33	$ —0—
$ 81,835.89	$ 54,789.70	$ 8,955.72	.....	$ 63,745.42	$ 18,090.47
$ 20,957.48	$ 5,455.73	$ 26,774.31	$ 9,946.77	$ 42,176.81	$ 21,219.33*

REVENUE ACCOUNTS

Expenditures: Payroll	Expenditures: Bills	Inter Departmental Transfers	Total Charges	Balances Carried To 1975
$ 17,338.65	$ 689.89	$ 21,201.42	$ 39,229.96	72,599.67
23,996.36	.....	51,003.64	75,000.00	.....
31,608.57	7,775.98	72,079.53	111,464.08	.....
3,075.26	.....	6,924.74	10,000.00	.....
3,055.62	22,147.48	1,250.75	26,453.85	2,597.47
.....	10,414.51	.....	10,414.51	26,144.18
24,649.67	.....	19,880.54	44,530.21	.....
.....	27,500.00	.....	27,500.00	—91,829.60
$ 103,724.13	$ 68,527.86	$172,340.62	$344,592.61	$ 9,511.72
$ 466.22	$ 5,278.50	$ 259.04	$ 6,003.76	.....
.....	.....	17,349.15	17,349.15	.....
.....	85,081.22	.....	85,081.22	$ 4,105.75
.....	242.00	.....	242.00	44,758.00
.....	.....	.....	.....	40,000.00
.....	.....	.....	.....	33,000.00
5,702.77	.....	9,571.75	15,274.52	10,725.48
.....	.....	.....	.....	35,000.00
.....	.....	.....	.....	60,000.00
.....	78,159.04	.....	78,159.04	41,920.96
$ 6,168.99	$ 168,760.76	$ 27,179.94	$202,109.69	$269,510.19

City of Manchester

STATEMENT OF APPROPRIATIONS - HIGHWAY DEPARTMENT

For the Year Ended December 31, 1974

Non-Revenue Accounts — EXHIBIT J

	Balances From 1973	Appropriations	Cash Receipts and Other Credits	Total Credits	Expenditures		Tranfers	Total Charges	Balances To 1975
					Payroll	Bills			
Ray Brook-Tannery Brook Enclosures and Youngsville Sanitary Sewer	$ —170,512.73	.....	$ 369,460.92	$ 198,948.19	$1,089.62	$ 213,430.58	$4,086.92	$ 218,607.12	$ —19,658.93
Reconstruction of South Willow Street	1,352,866.53	$ 430,000.00	.....	1,782,866.53	.....	139,362.62	.....	139,362.62	1,643,503.91
Water Pollution Abatement Program (3rd Phase)	180,190.47	.....	.....	180,190.47	.....	177,234.63	.....	177,234.63	2,955.84
Amoskeag Millyard Interceptor Sewer	55,277.07	.....	—19,818.59	35,458.48	.....	35,458.48	.....	35,458.48	.....
Construction of Storm and Sanitary Sewers	382,897.68	.....	.....	382,897.68	.....	283,681.31	.....	283,681.31	99,216.37
Stark Lane Sewer	100,000.00	.....	.....	100,000.00	.....	.....	.....	.....	100,000.00
Youngsville Sewers	101,215.38	.....	.....	101,215.38	.....	73,236.00	.....	73,236.00	27,979.38
Candia Road and South Jewett Street Drain	30,932.21	.....	.....	30,932.21	.....	.....	.....	.....	30,932.21
Construction Bridge Granite at Quincy Street	1,765.18	.....	.....	1,765.18	.....	.....	.....	.....	1,765.18
Construction Nazaire Biron Bridge Storm and Sanitary Sewer Project Study Phase	48,668.75	.....	.....	48,668.75	.....	975.00	.....	975.00	47,693.75
Water Pollution Abatement Program	74,898.19 7,424.26	.....	33,405.37	108,303.56 7,424.26	.....	50,060.29 500.00	.....	50,060.29 500.00	58,243.27 6,924.26
Construction Bridge Street Treatment Plan and Interceptor	6,661,460.43	.....	5,282,054.39	11,943,514.82	.....	10,008,584.90	.....	10,008,584.90	1,934,929.92
Reconstruction of Notre Dame Bridge	1,456,773.79	75,000.00	—639,600.00	892,173.79	660.43	813,498.67	291.20	814,450.30	77,723.49
Reconstruction Engineering of Queen City Bridge	72,141.04	.....	.....	72,141.04	.....	44,889.94	.....	44,889.94	27,251.10
Construction Tannery Brook Drainage Project	.....	301,000.00	525.00	301,525.00	.....	4,773.79	.....	4,773.79	296,751.21
Stark Lane Sewer Extension and Front Street Sewer	.....	188,000.00	78,201.52	266,201.52	.....	.....	.....	.....	266,201.52
Design and Reconstruction of Queen City Bridge	.....	1,036,000.00	.....	1,036,000.00	.....	855,821.92	.....	855,821.92	180,178.08
TOTALS	$10,355,998.25	$2,030,000.00	$5,104,228.61	$17,490,226.86	$1,750.05	$12,701,508.13	$4,378.12	$12,707,636.30	$4,782,590.56

CITY OF MANCHESTER

SUMMARY OF TRANSFERS CHARGED TO NON-REVENUE ACCOUNTS

For the Year Ended December 31, 1974

EXHIBIT J — SCHEDULE 1

	Administration	Garage Transportation	Construction Materials, Supplies	Engineering	Insurance	TOTALS
Ray and Tannery Brook	$1,825.44	$322.80	$685.85	$1,152.91	$ 99.92	$4,086.92
Notre Dame Bridge	39.64	140.80	33.29	25.03	55.44	291.20
TOTALS	$1,865.08	$463.60	$719.14	$1,177.94	$152.36	$4,378.12

CITY OF MANCHESTER

STATEMENT OF TAX RATES AND TAX LEVIES FOR THE YEARS 1952 TO 1974 INCLUSIVE

EXHIBIT K

Year	Valuation	State (School) Per Capita	Tax Rate (Per $1,000) County	City	Total	Total Tax Levy
1952	$125,165,364.00	$.10	$4.91	$38.79	$43.80	$5,482,245.50
1953	127,623,852.00	.11	3.67	43.22	47.00	5,998,326.01
1954	129,661,518.00		3.70	45.30	49.00	6,360,894.64
1955	132,174,711.00		4.21	44.79	49.00	6,484.039.24
1956	135,369,834.00		3.45	46.55	50.00	6,776,021.85
1957	138,460,987.00	.15	4.05	47.80	52.00	7,199,971.31
1958	141,909,210.00	.14	3.88	49.68	53.70	7,620,531.45
1959	144,391.179.00	.14	4.73	51.63	56.50	8,158,122.28
1960	146,836.053.00	.14	4.05	55.81	60.00	8,810,163.18
1961	148,218.034.00		4.40	55.60	60.00	8,893,082.04
1962	152,218,370.00		4.36	59.24	63.60	9,681,088.45
1963	157,216,403.00		4.05	60.45	64.50	10,140,471.12
1964	161,332,181.00		4.16	62.64	66.80	10,776,989.72
1965	166,047,700.00		4.27	62.33	66.60	11,058,777.49
1966	172,168,846.00		3.85	69.05	72.90	12,551,119.10
1967	174,118,599.00		4.24	70.56	74.80	13,024,070.46
1968	189,789,696.00		4.06	82.44	86.50	16,079,811.03
1969	212,685,716.00		3.96	79.54	83.50	17,422,926.53
1970	515,710,951.00		1.81	36.39	38.20	19,364,554.97
1971	524,599,202.00		1.41	38.29	39.70	20,826,588.32
1972	532,542,349.00		1.66	41.94	43.60	23,218,846.45
1973	546,431,410.00		1.49	42.41	43.90	23,988,338.92
1974	559,769,271.00		1.47	45.38	46.85	26,225,190.35

CITY OF MANCHESTER

COMPARATIVE BALANCE SHEET

EXHIBIT L

	December 31, 1973	December 31, 1974	Increase Decrease*
ASSETS			
Cash on Hand and in Banks	$2,496,190.43	$3,385,640.87	$ 889,450.44
Taxes Receivable	1,863,211.77	2,994,765.32	1,131,553.55
Resident Taxes	220,480.00	308,390.00	87,910.00
Tax Titles and Tax Deeds	226,755.66	253,301.33	26,545.67
Departmental Accts. Receivable	209,463.85	105,250.90	104,212.95*
Water Works	192,449.35	179,848.72	12,600.63*
Accounts Receivable — Miscellaneous	2.84	2.84	.....
Prepaid School Transportation	20,000.00	.....	20,000.00*
Prepaid School Payroll	57,620.00	.....	57,620.00*
Revenue Appropriation — 1974 Charges	7,286.00	7,688.41	402.41
Notes Receivable-Manchester Transit Authority	.....	40,000.00	40,000.00
TOTAL ASSETS	$5,293,459.90	$7,274,888.39	$1,981,428.49
LIABILITIES			
Accounts Payable and Accruals	1,590,432.70	2,051,103.85	460,671.15
U. S. Savings Bonds	3,411.85	3,528.93	117.08
Teachers' Retirement	46,604.74	147,167.71	100,562.97
Social Security	205,404.08	288,018.71	82,614.63
N. H.-Vt. Hosp. Deductions	9,880.28	10,558.79	678.51
Deferred Revenue Sharing	664,890.80	717,719.90	52,829.10
Revenue Appropriation Balances	915,580.37	2,655,703.14	1,740,122.77
Water Works (Reserve for Approp. When Collected)	192,449.35	179,848.72	12,600.63*
Note M.T.A. Reserve for Note When Collected	.....	40,000.00	40,000.00
Revenue of 1975 Collected in Advance	37,634.99	40,114.99	2,480.00
Tailings	11,102.72	14,161.18	3,058.46
Due State of New Hampshire Resident Taxes and Cost	33,784.50	.....	33,784.50*
Other Funds	39,614.09	17,056.03	22,558.06*
Revenue of Prior Years (Surplus)	1,542,669.43	1,109,906.44	432,762.99*
TOTAL LIABILITIES	$5,293,459.90	$7,274,888.39	$1,981,428.49